Attachments
For
Barry S. Ford

Attach	Folder
1.	IMF
2.	VAL-1
3.	JUSTIFICATION-1
4.	MFR-01
5.	TC 971
6.	TC 425
7.	TC 140
8.	SFR 150
9.	Acty-CD

000780

PAGE NO-0001

IMF MCC TRANSCRIPT-COMPLETE

EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551
NAME CONT- FORD

04-25-2005
CYCLE-200516

****

FOR-7941153965 BY-7941153965 ON-04252005 TYP-C
TIME-11:21 SRC-I SPENCER#44

PROCESSED ON-115
ENTITY AND TAX MODULE DATA FOUND ON MF

1997 1 BARRY S FORD
1704 TRAWICK RD
200112 DOTHAN AL 36305-7136-042

BODC-SB BODCLC-V

PRIOR NAME CONTROL-
MFR-01 VAL-1 IRA-
FYM-12 SCS- CRINV- 130-49
RPTR-8 PMF- SHELT- BNKRPT- BLLC-
ACCRETION-
JUSTIFICATION-1 IRS EMPL- FED EMPL-

FZ>V -
CAF-
MIN SE-

LOC-6328
YEAR REMOVED- ENT EXT CYC-302002

PTNL BARRY S FORD

LSTRET-1998 ME- CND-E FLC-00 200023

150 ----------198624
152 ----------199007
152 ----------199246
152 ----------199428
014 ----------199921
130 ----------199921

013 ----------199926
014 ----------199943
014 ----------199943
971 ----------200001
152 ----------200023
013 ----------200024
013 ----------200024
152 ----------200026
971 ----------200101
014 ----------200112
015 ----------200117
030 ----------200246
971 ----------200315

MODULES REMOVED TO RETENTION REG----------

49221-137-08644-6
55211-037-71474-0
49211-297-53112-2
49222-111-75701-4
49263-539-01286-9
49277-534-04530-9

XREF-412-29-0551 SC-49
CLOSING CD-00 BMF NAME-
AGENCY-

49263-572-00368-9
18263-693-01019-9
49263-694-00642-9
62277-999-99999-0
49221-141-30532-0
49263-558-00753-0
49263-558-00755-0
49221-169-19941-0
62277-999-99999-0
62263-995-99999-1
49250-503-00124-1
18250-708-01822-2
63277-999-99999-3

30 198512 ULC-62 CYCLE-199101
30 198612 ULC-62 CYCLE-199301
30 198712 ULC-62 CYCLE-199301
30 198812 ULC-62 CYCLE-199401
30 198912 ULC-62 CYCLE-199501
30 199012 ULC-62 CYCLE-199701
30 199112 ULC-62 CYCLE-199801

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0002

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

30 199212 ULC-62 CYCLE-199901
30 199312 ULC-62 CYCLE-199901
30 199412 ULC-62 CYCLE-200101
30 199512 ULC-63 CYCLE-200201
30 199612 ULC-63 CYCLE-200301

****
* TAX PERIOD 30 199712 *
****
FS-1 TFRP- CRINV- LIEN-4
TDA COPYS-4363
INT TOLERANCE- MATH INCREASE-
MF MOD BAL- 39,624.24
ACRUED INTEREST- 3,518.66 04252005
ACCRUED PENALTY- 2,872.61 04252005
FMS- IA CD-0

REASON CD- MOD EXT CYC-

49247-550-70017-3 CAF- FZ>VN -A
TDI COPYS-0003887
HISTORICAL DO-62 BWNC- BWI-

CSED-04282011
RSED-04152001
ARDI-0 ASED-10072003

150 07102000 0.00 200026
49221-169-19941-0 CD- SRC-
PREPARE IND-0 PREPARE TIN-

RET RCVD DT-05102000

TAX PER T/P- 0.00
F/C- AGI- 46,825.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
NAI- EXMPT-01 NRGY- 0.00
LTEX- TAXABLE INC- 40,025.00
PENALTY SUPP-1000 SET- 7,116.00
TOTAL WAGES- 0.00
MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 25,739.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-46,510.00 2ND SE- 0.00
ACCT TYPE-
EFT-0
F8615- UNAPPLD CR ELECT-
ES TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00
PUTI- 0 SUTI- 0
PMEI- 46,510 SMEI- 0
PMTI- 0 SMTI- 0

425 05121999---------- 199920 62277-132-20000-9
SOURCE-24 ORG- PROJ- RET REQ-
PTR DO-00

140 07201999 0.00 199930 62249-201-00000-9
PRC-

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0003 TAX PERIOD 30 199712*CONTINUED EMP NO 79-411-53965
IMF MCC TRANSCRIPT-COMPLETE SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

420 06292000---------- 200027 49277-181-00000-0
AIMS SC-24 PBC-604 SBC-00000 EGC-2502

300 10082001 0.00 200139 49247-663-10001-1 ASED PC4 AO115
HC2 DC07 870D
CLAIM REJECT DT-
CSED-

160 02182002 0.00 200206 49247-430-10014-2
PRC-

300 02182002 0.00 200206 49247-430-10014-2 ASED PC AO115
HC2 DC07 870D
CLAIM REJECT DT-
CSED-

560 02262003---------- 200310 49277-057-77500-3
ASED-10072003 CYCLES-

170 06232003 809.00 200324 49247-550-70017-3 0.00
PRC- EST PNLTY WAIVED-
CSED-04112014

160 06232003 0.00 200324 49247-550-70017-3
PRC-

240 06232003 11,339.00 200324 49247-550-70017-3
PEN CODE-686 PRC-
CSED-04112014

300 06232003 15,119.00 200324 49247-550-70017-3 ASED PC AO153
HC DC03 870D
CLAIM REJECT DT-
CSED-04112014

421 06232003---------- 200324 49247-550-70017-3 X
DISP CD- SOURCE-

336 06232003 12,357.24 200324 49247-550-70017-3
REFERENCE AMT-

971 12132003---------- 200352 63277-749-03488-3 971 CD-611
XREF- FTD ALRT-0
X-MFT-00 MEMO-

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0004 TAX PERIOD 30 199712*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

971 01082004---------- 200404 49277-420-01378-4 971 CD-012
XREF- FTD ALRT-0
X-MFT-00 MEMO-

977 01082004 0.00 200404 49277-420-01378-4 G
PRC-

971 06092004---------- 200425 49277-566-02627-4 971 CD-043
XREF- FTD ALRT-0
X-MFT-00 MEMO-

582 08202004---------- 200435 49277-637-04639-4
REGULAR LIEN

520 09132004---------- 200444 28277-701-07689-4 CLAIM- PYMT- AO
COLCLOS-76 PROC- BLLC-
CSED EXTENSION-P

971 11092004---------- 200446 62277-714-02365-4 971 CD-066
XREF- FTD ALRT-0
X-MFT-00 MEMO-

971 11092004---------- 200446 62277-714-02366-4 971 CD-069
XREF- FTD ALRT-0
X-MFT-00 MEMO-

971 10092004---------- 200451 28277-749-04325-4 971 CD-275
XREF- FTD ALRT-0
X-MFT-00 MEMO-

972 12132004---------- 200451 62277-748-02890-4 971 CD-043
XREF- FTD ALRT-0
X-MFT-00 MEMO-

520 12092004---------- 200452 28277-752-03036-4 CLAIM- PYMT- AO
COLCLOS-77 PROC- BLLC-
CSED EXTENSION-P

521 03282005---------- 200515 28277-497-08348-5 CLAIM- PYMT- AO
COLCLOS-77 PROC-

521 03282005---------- 200515 28277-497-08356-5 CLAIM- PYMT- AO
COLCLOS-76 PROC-

MF STAT-02 07201999 NOTICE AO- 199930
MF STAT-02 08091999 1 NOTICE AO-62 199930
MF STAT-02 10041999 4 NOTICE AO-62 199938

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0005  TAX PERIOD 30 199712*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*              EMP NO 79-411-53965
                                                                  SPENCER#44

 ACCOUNT NO 412-29-0551                  04-25-2005
 NAME CONT- FORD                         CYCLE-200516
*************************************************************************
MF STAT-03 10181999 7  NOTICE AO-62          199940
MF STAT-03 02142000 8  NOTICE AO-62          200005
MF STAT-12 07102000                0.00      200026
MF STAT-21 06232003           39,624.24      200324
MF STAT-48 08042003                0.00      200330
MF STAT-20 07282003           39,624.24      200329
MF STAT-48 11242003                0.00      200346
MF STAT-56 11032003           39,624.24      200343
MF STAT-58 12222003           39,624.24      200350
**************************
* TAX PERIOD 30      199812 *          REASON CD-              MOD EXT CYC-
**************************
FS-1  TFRP-  CRINV-  LIEN-4             49247-613-70000-3    CAF-    FZ>VT  -
TDA COPYS-4244                          TDI COPYS-
        INT TOLERANCE-  MATH INCREASE-  HISTORICAL DO-62 BWNC-    BWI-
MF MOD BAL-              33,327.92
ACRUED INTEREST-         3,264.21  04252005        CSED-03242011
ACCRUED PENALTY-         2,526.48  04252005        RSED-08152002
FMS- IA CD-0                                       ARDI-0          ASED-10192003

     150 06192000                  0.00      200023
                                             49221-141-30532-0   CD-          SRC-
RET RCVD DT-05222000                         PREPARE IND-0  PREPARE TIN-
                                                    TAX PER T/P-              0.00
                                                          F/C-  AGI-      44,609.00
                                             FOREIGN-              FARM-  MF P-
                                             XRF-                  AEIC-       0.00
                                             NAI-          EXMPT-01 NRGY-      0.00
                                             LTEX-           TAXABLE INC-   37,659.00
                                             PENALTY SUPP-1000     SET-      6,782.00
                                                           TOTAL WAGES-        0.00
                                             MDP-            TOTAL INC TX-     0.00
                                                   EST TAX BASE-               0.00
                                                      PR YR BASE-              0.00
                                             SHORT YR CD-          ES FORGIVENESS %-  0
                                             1ST SE-44,328.00        2ND SE-     0.00
                                             ACCT TYPE-
                                             EFT-0
                                             F8615-  UNAPPLD CR ELECT-
                                                       ES TAX PAYMENT-         0.00
                                                              DIR DEP REJ RSN CD-00
                                             PUTI-             0    SUTI-          0
                                             PMEI-        44,328    SMEI-          0
                                             PMTI-             0    SMTI-          0

     460 04151999----------------  199921 49217-093-61694-9
                                             EXT DATE-08151999    709-IND-0
*****************************CONTINUED ON NEXT PAGE*****************************
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PAGE NO-0006 TAX PERIOD 30 199812*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

425 05112000---------- 200020 62277-132-20000-0
SOURCE-24 ORG- PROJ- RET REQ-
PTR DO-30

420 06082000---------- 200024 49277-160-00000-0
AIMS SC-24 PBC-604 SBC-00000 EGC-2502

976 05102000 0.00 200027 49221-169-19949-0 G
PRC-

300 10082001 0.00 200139 49247-663-10002-1 ASED
HC2 DC07 870D PC4 AO115

CLAIM REJECT DT-
CSED-

160 02182002 0.00 200206 49247-430-10004-2
PRC-

300 02182002 0.00 200206 49247-430-10004-2 ASED
HC2 DC07 870D PC3 AO115

CLAIM REJECT DT-
CSED-

560 02262003---------- 200310 49277-057-77500-3
ASED-10192003 CYCLES-

170 08252003 0.00 200333 49247-613-70000-3
PRC- EST PNLTY WAIVED- 0.00
CSED-

160 08252003 0.00 200333 49247-613-70000-3
PRC-

300 08252003 0.00 200333 49247-613-70000-3 ASED
HC2 DC03 870D PC AO153

CLAIM REJECT DT-
CSED-

421 08252003---------- 200333 49247-613-70000-3 X
DISP CD- SOURCE-

240 08112003 10,527.00 200336 49251-223-13400-3
PEN CODE-686 PRC-
CSED-05162014

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0007 TAX PERIOD 30 199812*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE

EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551
NAME CONT- FORD

04-25-2005
CYCLE-200516

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370 08112003 0.00 200336 49251-223-13400-3

300 08112003 14,036.00 200336 49251-223-13400-3
HC DC 870D ASED
PC AO
CLAIM REJECT DT-08112003
CSED-05162014

160 08112003 0.00 200336 49251-223-13400-3
PRC-

170 08112003 642.00 200336 49251-223-13400-3
PRC- EST PNLTY WAIVED- 0.00
CSED-05162014

190 08112003 8,122.92 200336 49251-223-13400-3
PRC-

971 12132003---------- 200352 63277-749-03489-3
XREF-
X-MFT-00 MEMO-
971 CD-611
FTD ALRT-0

971 06092004---------- 200425 49277-566-02626-4
XREF-
X-MFT-00 MEMO-
971 CD-043
FTD ALRT-0

582 08202004---------- 200435 49277-637-04641-4
REGULAR LIEN

520 09132004---------- 200444 28277-701-07664-4
COLCLOS-76 PROC- CLAIM- PYMT- AO
CSED EXTENSION-P BLLC-

971 11092004---------- 200446 62277-714-02363-4
XREF-
X-MFT-00 MEMO-
971 CD-066
FTD ALRT-0

971 11092004---------- 200446 62277-714-02364-4
XREF-
X-MFT-00 MEMO-
971 CD-069
FTD ALRT-0

971 10092004---------- 200451 28277-749-04326-4
XREF-
X-MFT-00 MEMO-
971 CD-275
FTD ALRT-0

972 12132004---------- 200451 62277-748-02889-4

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PAGE NO-0008 TAX PERIOD 30 199812*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516
****
971 CD-043
XREF- FTD ALRT-0
X-MFT-00 MEMO-

520 12092004---------- 200452 28277-752-03035-4 CLAIM- PYMT- AO
COLCLOS-77 PROC-
CSED EXTENSION-P BLLC-

521 03142005---------- 200513 28277-481-05033-5 CLAIM- PYMT- AO
COLCLOS-76 PROC-

521 03142005---------- 200513 28277-482-05497-5 CLAIM- PYMT- AO
COLCLOS-77 PROC-

MF STAT-04 06071999 EXT DT-08151999		199921
MF STAT-12 06192000	0.00	200023
MF STAT-21 08112003	33,327.92	200336
MF STAT-21 09152003	33,327.92	200336
MF STAT-48 11242003	0.00	200346
MF STAT-56 10202003	33,327.92	200341
MF STAT-58 12222003	33,327.92	200350
MF STAT-24 01262004	33,327.92	200402
MF STAT-24 03012004	33,327.92	200407
MF STAT-26 06212004	33,327.92	200423
MF STAT-26 04042005	33,327.92	200512

****
* TAX PERIOD 30 199912 *
****
REASON CD- MOD EXT CYC-

FS-1 TFRP- CRINV- LIEN-4
49247-550-79006-3 CAF- FZ>VT -
TDA COPYS-4350
TDI COPYS-0003684
INT TOLERANCE- MATH INCREASE- HISTORICAL DO-63 BWNC- BWI-

MF MOD BAL- 32,146.51
ACRUED INTEREST- 2,854.63 04252005 CSED-03282014
ACCRUED PENALTY- 2,726.31 04252005 RSED-04152003
FMS- IA CD-0 ARDI-0 ASED-09122003

SFR 150 08132001 0.00 200131
49210-195-25004-1 CD- SRC-
PREPARE IND-0 PREPARE TIN-
RET RCVD DT-07062001 TAX PER T/P- 0.00
F/C- AGI- 45,538.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
NAI- EXMPT-01 NRGY- 0.00
LTEX- TAXABLE INC- 38,488.00
PENALTY SUPP-1000 SET- 6,923.00
TOTAL WAGES- 0.00

**********CONTINUED ON NEXT PAGE**********

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PAGE NO-0009 TAX PERIOD 30 199912*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-45,252.00 2ND SE- 0.00
ACCT TYPE-
EFT-0
F8615 UNAPPLD CR ELECT-
ES TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00
PUTI- 0 SUTI- 0
PMEI- 45,252 SMEI- 0
PMTI- 0 SMTI- 0

425 06282001---------- 200127 62277-179-20000-1
SOURCE-24 ORG- PROJ- RET REQ-
PTR DO-30

140 07032001 0.00 200128 72249-184-00000-1
PRC-

570 08132001---------- 200131 49210-195-25004-1
COLCLOS- CYCLES-

420 08022001---------- 200132 49277-214-00000-1
AIMS SC-24 PBC-604 SBC-00000 EGC-2502

563 08062001---------- 200133 62277-218-77500-1

300 10082001 0.00 200139 49247-663-10003-1
HC2 DC07 870D ASED
PC4 AO115
CLAIM REJECT DT-
CSED-

160 02182002 0.00 200206 49247-430-10015-2
PRC-

300 02182002 0.00 200206 49247-430-10015-2
HC2 DC07 870D ASED
PC AO115
CLAIM REJECT DT-
CSED-

560 02262003---------- 200310 49277-057-77500-3
ASED-09122003 CYCLES-

170 06232003 694.00 200324 49247-550-79006-3

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PAGE NO-0010 TAX PERIOD 30 199912*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

****

PRC- EST PNLTY WAIVED- 0.00
CSED-03282014

160 06232003 0.00 200324 49247-550-79006-3
PRC-

240 06232003 10,762.00 200324 49247-550-79006-3
PEN CODE-686 PRC-
CSED-03282014

300 06232003 14,349.00 200324 49247-550-79006-3
HC DC03 870D ASED
PC AO153
CLAIM REJECT DT-
CSED-03282014

421 06232003---------- 200324 49247-550-79006-3 X
DISP CD- SOURCE-

336 06232003 6,341.51 200324 49247-550-79006-3
REFERENCE AMT-

971 12132003---------- 200352 63277-749-03487-3
XREF-
X-MFT-00 MEMO- 971 CD-611
FTD ALRT-0

971 06092004---------- 200425 49277-566-02625-4
XREF-
X-MFT-00 MEMO- 971 CD-043
FTD ALRT-0

582 08202004---------- 200435 49277-637-04642-4
REGULAR LIEN

520 09132004---------- 200444 28277-701-07665-4
COLCLOS-76 PROC- CLAIM- PYMT- AO
CSED EXTENSION-P BLLC-

971 11092004---------- 200446 62277-714-02361-4
XREF-
X-MFT-00 MEMO- 971 CD-066
FTD ALRT-0

971 11092004---------- 200446 62277-714-02362-4
XREF-
X-MFT-00 MEMO- 971 CD-069
FTD ALRT-0

971 10092004---------- 200451 28277-749-04327-4
XREF-
X-MFT-00 MEMO- 971 CD-275
FTD ALRT-0

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000790

PAGE NO-0011  TAX PERIOD 30 199912*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*              EMP NO 79-411-53965
                                                                    SPENCER#44

 ACCOUNT NO 412-29-0551                  04-25-2005
 NAME CONT- FORD                        CYCLE-200516
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      972 12132004----------------  200451 62277-748-02886-4
                                          XREF-                        971 CD-043
                                          X-MFT 00 MEMO-                   FTD ALRT-0

      520 12092004----------------  200452 28277-752-03037-4
                                          COLCLOS-77 PROC-   CLAIM-   PYMT-   AO
                                          CSED EXTENSION-P    BLLC-

      521 03142005----------------  200513 28277-481-05026-5
                                          COLCLOS-76 PROC-   CLAIM-   PYMT-   AO

      521 03142005----------------  200513 28277-482-05495-5
                                          COLCLOS-77 PROC-   CLAIM-   PYMT-   AO

MF STAT-02 07032001     NOTICE AO-          200128
MF STAT-02 07232001 1   NOTICE AO-72        200128
MF STAT-03 08272001 8   NOTICE AO-72        200133
MF STAT-12 10082001               0.00      200139
MF STAT-21 06232003          32,146.51      200324
MF STAT-48 08042003               0.00      200330
MF STAT-20 07282003          32,146.51      200329
MF STAT-48 11242003               0.00      200346
MF STAT-56 11032003          32,146.51      200343
MF STAT-58 12222003          32,146.51      200350
MF STAT-24 01262004          32,146.51      200402
MF STAT-24 03012004          32,146.51      200407
MF STAT-26 06212004          32,146.51      200423
MF STAT-26 04042005          32,146.51      200512
**************************
* TAX PERIOD 30      200012 *          REASON CD-              MOD EXT CYC-
**************************
FS-1  TFRP-  CRINV-  LIEN-4             29247-546-00259-4    CAF-    FZ>VT   -
TDA COPYS-4374                          TDI COPYS-0003567
        ,INT TOLERANCE-  MATH INCREASE  HISTORICAL DO-63 BWNC-    BWI-
MF MOD BAL-             3,678.62
ACRUED INTEREST-         154.90  04252005          CSED-03142015
ACCRUED PENALTY-         128.64  04252005          RSED-04152004
FMS- IA CD-0                                       ARDI-0              ASED-00000000

SFR  150 10062003                 0.00   5  200339
                                        29210-243-25541-3   CD-          SRC-
RET RCVD DT-08292003                    PREPARE IND-0  PREPARE TIN-
*****************************CONTINUED ON NEXT PAGE*******************************
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000791

PAGE NO-0012  TAX PERIOD 30 200012*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*          EMP NO 79-411-53965
                                                              SPENCER#44

 ACCOUNT NO 412-29-0551              04-25-2005
 NAME CONT- FORD                     CYCLE-200516
**************************************************************************
                                        TAX PER T/P-                  0.00
                                              F/C-  AGI-         19,521.00
                                  FOREIGN-          FARM-  MF P-1
                                  XRF-              AEIC-             0.00
                                  NAI-       EXMPT-01 NRGY-           0.00
                                  LTEX-        TAXABLE INC-       12,321.00
                                  PENALTY SUPP-1004    SET-          565.00
                                                TOTAL WAGES-            0.00
                                  MDP-        TOTAL INC TX-             0.00
                                       EST TAX BASE-                    0.00
                                          PR YR BASE-                   0.00
                                  SHORT YR CD-       ES FORGIVENESS %-  0
                                  1ST SE- 3,694.00       2ND SE-        0.00
                                  ACCT TYPE-
                                  EFT-0
                                  F8615-  UNAPPLD CR ELECT-
                                            ES TAX PAYMENT-             0.00
                                                   DIR DEP REJ RSN CD-00
                                  PUTI-            0   SUTI-             0
                                  PMEI-       12,321   SMEI-             0
                                  PMTI-            0   SMTI-             0

  924 07162002----------------  200230 72249-197-00000-2
                                  REFERENCE NUM-119 REF AMT-      7,702.00
                                  NOTICE CYC-200230-200238-200339-200422
                                  NOTICE CYC-       -      -200339-200422
                                  BUWD CYC-

  140 07162002          0.00    200230 72249-197-00000-2
                                  PRC-

  971 09212002----------------  200240 18277-666-54643-2
                                  XREF-                          971 CD-611
                                  X-MFT-00 MEMO-                     FTD ALRT-0

  425 08292003----------------  200336 29277-241-20000-3
                                  SOURCE-24  ORG-       PROJ-      RET REQ-
                                  PTR DO-30

  595 09152003----------------  200336 29249-241-20000-3
                                  COLCLOS-                  XREF-

  570 10062003----------------  200339 29210-243-25541-3
                                  COLCLOS-         CYCLES-

  420 09252003----------------  200340 29277-268-00000-3
                                  AIMS SC-24 PBC 298 SBC-00000 EGC-5240
**************************CONTINUED ON NEXT PAGE*****************************
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000792

PAGE NO-0013 TAX PERIOD 30 200012*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

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170 06142004 128.13 200422 29247-546-00259-4
PRC- EST PNLTY WAIVED- 0.00
CSED-03142015

160 06142004 482.40 200422 29247-546-00259-4
PRC-

806 04152001 270.00- 200422 29247-546-00259-4
PRC-

300 06142004 2,414.00 200422 29247-546-00259-4
HC DC10 870D ASED
PC9 AO
CLAIM REJECT DT-
CSED-03142015

421 06142004---------- 200422 29247-546-00259-4 X
DISP CD- SOURCE-

336 06142004 516.73 200422 29247-546-00259-4
REFERENCE AMT-

276 06142004 407.36 200422 29247-546-00259-4
PRC-

971 06092004---------- 200425 49277-566-02624-4
XREF- 971 CD-043
X-MFT-00 MEMO- FTD ALRT-0

582 08202004---------- 200435 49277-637-04643-4
REGULAR LIEN

520 09132004---------- 200444 28277-701-07666-4
COLCLOS-76 PROC- CLAIM- PYMT- AO
CSED EXTENSION-P BLLC-

971 11092004---------- 200446 62277-714-02360-4
XREF- 971 CD-069
X-MFT-00 MEMO- FTD ALRT-0

971 11092004---------- 200446 62277-714-02367-4
XREF- 971 CD-066
X-MFT-00 MEMO- FTD ALRT-0

971 10092004---------- 200451 28277-749-04328-4
XREF- 971 CD-275
X-MFT-00 MEMO- FTD ALRT-0

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000793

PAGE NO-0014  TAX PERIOD 30 200012*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*              EMP NO 79-411-53965
                                                                    SPENCER#44

 ACCOUNT NO 412-29-0551                  04-25-2005
 NAME CONT- FORD                        CYCLE-200516
*************************************************************************************

      972 12132004----------------  200451 62277-748-02888-4
                                          XREF-                          971 CD-043
                                          X-MFT-00 MEMO-                     FTD ALRT-0

      520 12092004----------------  200452 28277-752-03039-4
                                          COLCLOS-77 PROC-    CLAIM-    PYMT-   AO
                                          CSED EXTENSION-P     BLLC-

      521 03142005----------------  200513 28277-481-05034-5
                                          COLCLOS-76 PROC-    CLAIM-    PYMT-   AO

      521 03142005----------------  200513 28277-482-05504-5
                                          COLCLOS-77 PROC-    CLAIM-    PYMT-   AO

MF STAT-02 07162002     NOTICE AO-          200230
MF STAT-02 08052002 1   NOTICE AO-18        200230
MF STAT-02 09302002 4   NOTICE AO-18        200238
MF STAT-03 11112002 9   NOTICE AO-18        200244
MF STAT-03 11252002 9   NOTICE AO-49        200246
MF STAT-03 06302003 9   NOTICE AO-49        200325
MF STAT-06 09152003                0.00     200336
MF STAT-21 06142004            3,678.62     200422
MF STAT-26 06212004            3,678.62     200423
MF STAT-26 04042005            3,678.62     200512
**************************
* TAX PERIOD 30      200112 *              REASON CD-              MOD EXT CYC-
**************************
FS-1  TFRP-  CRINV-  LIEN-4                 29247-546-00260-4     CAF-    FZ>VT  -
TDA COPYS-4395                              TDI COPYS-0003646
        INT TOLERANCE-  MATH INCREASE-      HISTORICAL DO-63 BWNC-    BWI-
MF MOD BAL-                2,826.71
ACRUED INTEREST-            119.02  04252005          CSED-03142015
ACCRUED PENALTY-            198.13  04252005          RSED-04152005
FMS- IA CD-0                                          ARDI-0              ASED-00000000

SFR  150 10062003                    0.00    5  200339
                                            29210-243-25542-3    CD-          SRC-
RET RCVD DT-08292003                        PREPARE IND-0  PREPARE TIN-
                                                  TAX PER T/P-                  0.00
                                                        F/C-  AGI-       21,370.00
                                            FOREIGN-                FARM-  MF P-1
                                            XRF-                    AEIC-         0.00
                                            NAI-          EXMPT-01  NRGY-         0.00
                                            LTEX-           TAXABLE INC-       13,920.00
                                            PENALTY SUPP-1004       SET-          0.00
                                                                    TOTAL WAGES-  0.00
*****************************CONTINUED ON NEXT PAGE*******************************
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PAGE NO-0015 TAX PERIOD 30 200512*CONTINUED

IMF MCC TRAN [illegible] COMPLETE

EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551
NAME CONT- FORD

04-25-2005
CYCLE-200516

****

MDP-
TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD-
ES FORGIVENESS %- 0
1ST SE- 0.00
2ND SE- 0.00
ACCT TYPE-
EFT-0
F8615-
UNAPPLD CR ELECT-
ES TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00
PUTI- 0
SUTI- 0
PMEI- 0
SMEI- 0
PMTI- 0
SMTI- 0

140 04012003 0.00 200315 49249-091-00000-3
PRC-

425 08292003---------- 200336 29277-241-20000-3
SOURCE-24 ORG- PROJ- RET REQ-
PTR DO-30

595 09152003---------- 200336 29249-241-20000-3
COLCLOS- XREF-

570 10062003---------- 200339 29210-243-25542-3
COLCLOS- CYCLES-

420 09252003---------- 200340 29277-268-00000-3
AIMS SC-24 PBC-298 SBC-00000 EGC-5240

160 06142004 424.58 200422 29247-546-00260-4
PRC-

806 04152002 202.00- 200422 29247-546-00260-4
PRC-

300 06142004 2,089.00 200422 29247-546-00260-4
[illegible] DC10 870D ASED
PC9 AO

CLAIM REJECT DT
[illegible]SED-0[illegible]42015

421 06142004---------- 200422 29247-546-00260-4 X
DISP CD- SOURCE-

336 06142004 269.82 200422 29247-546-00260-4
REFERENCE AMT-

**********CONTINUED ON NEXT PAGE**********

000795

PAGE NO-0016 TAX PERIOD 30 200112*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

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276 06142004 245.31 200422 29247-546-00260-4
PRC-

971 06092004---------- 200425 49277-566-02623-4
XREF-
X-MFT-00 MEMO- 971 CD-043
FTD ALRT-0

971 06262004---------- 200427 63277-580-04489-4
XREF-
X-MFT-00 MEMO- 971 CD-611
FTD ALRT-0

582 08202004---------- 200435 49277-637-04644-4
REGULAR LIEN

520 09132004---------- 200444 28277-701-07667-4
COLCLOS-76 PROC- CLAIM- PYMT- AO
CSED EXTENSION-P BLLC-

971 11092004---------- 200446 62277-714-02368-4
XREF-
X-MFT-00 MEMO- 971 CD-066
FTD ALRT-0

971 11092004---------- 200446 62277-714-02369-4
XREF-
X-MFT-00 MEMO- 971 CD-069
FTD ALRT-0

971 10092004---------- 200451 28277-749-04329-4
XREF-
X-MFT-00 MEMO- 971 CD-275
FTD ALRT-0

972 12132004---------- 200451 62277-748-02887-4
XREF-
X-MFT-00 MEMO- 971 CD-043
FTD ALRT-0

520 12092004---------- 200452 28277-752-03029-4
COLCLOS-77 PROC- CLAIM- PYMT- AO
CSED EXTENSION-P BLLC-

521 03142005---------- 200513 28277-481-05032-5
COLCLOS-76 PROC- CLAIM- PYMT- AO

521 03142005---------- 200513 28277-482-05494-5
COLCLOS-77 PROC- CLAIM- PYMT- AO

MF STAT-02 04012003 NOTICE AO- 200315
MF STAT-03 04212003 9 NOTICE AO-49 200315
MF STAT-03 06302003 9 NOTICE AO-49 200325

**********CONTINUED ON NEXT PAGE**********

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000796

PAGE NO-0017  TAX PERIOD 30 200112*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*                EMP NO 79-411-53965
                                                                   SPENCER#44
 ACCOUNT NO 412-29-0551                 04-25-2005
 NAME CONT- FORD                        CYCLE-200516
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MF STAT-06 09152003              0.00     200336
MF STAT-21 06142004          2,826.71     200422
MF STAT-48 07262004              0.00     200428
MF STAT-58 07052004          2,826.71     200425
MF STAT-26 08232004          2,826.71     200432
MF STAT-26 04042005          2,826.71     200512
**************************
* TAX PERIOD 30      200212 *            REASON CD-              MOD EXT CYC-
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FS-1  TFRP-  CRINV-  LIEN-               29247-496-00309-5    CAF-    FZ>VN  -
TDA COPYS-5098                           TDI COPYS-0003648
        INT TOLERANCE-  MATH INCREASE-   HISTORICAL DO-63 BWNC-    BWI-
MF MOD BAL-              7,310.62
ACRUED INTEREST-           0.00  04252005        CSED-04252015
ACCRUED PENALTY-           0.00  04252005        RSED-04152006
FMS- IA CD-0                                     ARDI-0                ASED-00000000

SFR  150 10042004                0.00   5  200438
                                         29210-888-00000-4   CD-          SRC-
RET RCVD DT-09152004                     PREPARE IND-0  PREPARE TIN-
                                               TAX PER T/P-                  0.00
                                                    F/C-  AGI-         39,234.00
                                         FOREIGN-              FARM-  MF P-
                                         XRF-                  AEIC-         0.00
                                         NAI-          EXMPT-01 NRGY-        0.00
                                         LTEX-           TAXABLE INC-    31,534.00
                                         PENALTY SUPP-1000     SET-          0.00
                                                      TOTAL WAGES-          0.00
                                         MDP-           TOTAL INC TX-       0.00
                                               EST TAX BASE-                 0.00
                                                  PR YR BASE-                0.00
                                         SHORT YR CD-          ES FORGIVENESS %-  0
                                         1ST SE-      0.00       2ND SE-      0.00
                                         ACCT TYPE-
                                         EFT-0
                                         F8615-  UNAPPLD CR ELECT-
                                                 ES TAX PAYMENT-           0.00
                                                      DIR DEP REJ RSN CD-00
                                         PUTI-          0    SUTI-            0
                                         PMEI-          0    SMEI-            0
                                         PMTI-          0    SMTI-            0

    140 03262004           0.00   200413 49249-086-00000-4
                                         PRC-

    971 06092004---------------  200425 49277-566-02622-4
                                         XREF-                      971 CD-043
                                         X-MFT-00 MEMO-               FTD ALRT-0
*****************************CONTINUED ON NEXT PAGE*********************************
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000797

PAGE NO-0018  TAX PERIOD 30 200212*CONTINUED

                    *IMF MCC TRANSCRIPT-COMPLETE*              EMP NO 79-411-53965
                                                                  SPENCER#44

 ACCOUNT NO 412-29-0551                 04-25-2005
 NAME CONT- FORD                       CYCLE-200516
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      425 09152004---------------  200438 29277-259-20000-4
                                        SOURCE-24  ORG-       PROJ-313  RET REQ-
                                        PTR DO-30

      595 10042004---------------  200438 29249-259-20000-4
                                        COLCLOS-                    XREF-

      570 10042004---------------  200438 29210-888-00000-4
                                        COLCLOS-          CYCLES-

      420 09232004---------------  200439 29277-267-00000-4
                                        AIMS SC-24 PBC-298 SBC-00000 EGC-5239

      170 04252005       162.34    200515 29247-496-00309-5
                                        PRC-     EST PNLTY WAIVED-          0.00
                                        CSED-04252015

      160 04252005     1,093.05    200515 29247-496-00309-5
                                        PRC-

      300 04252005     4,858.00    200515 29247-496-00309-5
                                        HC  DC10 870D          ASED
                                                                   PC9 AO
                                        CLAIM REJECT DT-
                                        CSED-04252015

      421 04252005---------------  200515 29247-496-00309-5 X
                                        DISP CD-   SOURCE-

      336 04252005       589.98    200515 29247-496-00309-5
                                        REFERENCE AMT-

      276 04252005       607.25    200515 29247-496-00309-5
                                        PRC-

MF STAT-02 03262004     NOTICE AO-          200413
MF STAT-02 04122004 1   NOTICE AO-49        200413
MF STAT-03 04192004 8   NOTICE AO-49        200414
MF STAT-03 06212004 5   NOTICE AO-49        200423
MF STAT-06 10042004               0.00      200438
MF STAT-21 04252005           7,310.62      200515
**************************
* TAX PERIOD 30      200312 *          REASON CD-          MOD EXT CYC-
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*****************************CONTINUED ON NEXT PAGE*******************************
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000798

PAGE NO-0019  TAX PERIOD 30 200312

                    *IMF MCC TRANSCRIPT-COMPLETE*              EMP NO 79-411-53965
                                                                   SPENCER#44

 ACCOUNT NO 412-29-0551                  04-25-2005
 NAME CONT- FORD                         CYCLE-200516
*************************************************************************
FS-1  TFRP-  CRINV-  LIEN-                29210-888-00000-5    CAF-    FZ>V    -LR
TDA COPYS-                                TDI COPYS-
        INT TOLERANCE-  MATH INCREASE-    HISTORICAL DO-63 BWNC-    BWI-
MF MOD BAL-                    0.00
ACRUED INTEREST-          0.00  04252005          CSED-
ACCRUED PENALTY-          0.00  04252005          RSED-04152007
FMS- IA CD-0                                      ARDI-0              ASED-00000000

SFR  150 03142005                    0.00      200509
                                          29210-888-00000-5   CD-          SRC-
RET RCVD DT-02252005                      PREPARE IND-0  PREPARE TIN-
                                                TAX PER T/P-                0.00
                                                       F/C-  AGI-          0.00
                                          FOREIGN-              FARM-  MF P-
                                          XRF-                  AEIC-       0.00
                                          NAI-          EXMPT-  NRGY-       0.00
                                          LTEX-           TAXABLE INC-      0.00
                                          PENALTY SUPP-1000     SET-        0.00
                                                        TOTAL WAGES-        0.00
                                          MDP-            TOTAL INC TX-     0.00
                                                EST TAX BASE-               0.00
                                                   PR YR BASE-              0.00
                                          SHORT YR CD-          ES FORGIVENESS %-  0
                                          1ST SE-      0.00        2ND SE-    0.00
                                          ACCT TYPE-
                                          EFT-0
                                          F8615-  UNAPPLD CR ELECT-
                                                    ES TAX PAYMENT-         0.00
                                                           DIR DEP REJ RSN CD-00
                                          PUTI-             0    SUTI-          0
                                          PMEI-             0    SMEI-          0
                                          PMTI-             0    SMTI-          0

     425 02252005----------------  200509 29277-056-20000-5
                                          SOURCE-24  ORG-       PROJ-313  RET REQ-
                                          PTR DO-30

     570 03142005----------------  200509 29210-888-00000-5
                                          COLCLOS-        CYCLES-

     420 03032005----------------  200510 29277-062-00000-5
                                          AIMS SC-24 PBC-298 SBC-00000 EGC-5239
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* TAX PERIOD 55     199712 *          REASON CD-              MOD EXT CYC-
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*****************************CONTINUED ON NEXT PAGE*****************************
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000799

PAGE NO-0020 TAX PERIOD 55 199712

IMF MCC TRANSCRIPT-COMPLETE EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551 04-25-2005
NAME CONT- FORD CYCLE-200516

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TFRP- CRINV- LIEN-4 49254-534-52002-9 CAF- FZ>VT -
TDA COPYS- TDI COPYS-
INT TOLERANCE- MATH INCREASE- HISTORICAL DO-63 BWNC- BWI-
MF MOD BAL- 539.00
ACRUED INTEREST- 225.09 04252005 CSED-08292012
ACCRUED PENALTY- 0.00 04252005 RSED-
FMS-1IA CD-0 ARDI-0 ASED-00000000

240 07191999 500.00 199927 49254-534-52002-9
PEN CODE-666 PRC-
CSED-08292012

290 07191999 0.00 199927 49254-534-52002-9
HC ARC INTD PC
CORRESPONDDT- CREDIT DT-
REFUND STATUTE CONTROL DT-
AMD CLMS DT- CIS MF IND-0
CSED-

971 10251999---------- 199945 62277-705-03001-9
XREF- 971 CD-075
X-MFT-00 MEMO- FTD ALRT-0

520 11241999---------- 199950 62277-740-02701-9
COLCLOS-70 PROC- CLAIM- PYMT- AO
CSED EXTENSION- BLLC-28

971 01172000---------- 200001 62277-999-99999-0
XREF- 971 CD-061
X-MFT-00 MEMO- FTD ALRT-0

521 11142000---------- 200048 62277-725-02307-0
COLCLOS- PROC- CLAIM- PYMT- AO

553 11142000---------- 200049 62277-725-02308-0

972 12252000---------- 200050 62277-999-99999-0
XREF- 971 CD-061
X-MFT-00 MEMO- FTD ALRT-0

971 02122001---------- 200105 62277-999-99999-1
XREF- 971 CD-061
X-MFT-00 MEMO- FTD ALRT-0

972 01202001---------- 200105 49277-424-08540-1
XREF- 971 CD-061
X-MFT-00 MEMO- FTD ALRT-0

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000800

PAGE NO-0021 TAX PERIOD 55 199712*CONTINUED

IMF MCC TRANSCRIPT-COMPLETE

EMP NO 79-411-53965
SPENCER#44

ACCOUNT NO 412-29-0551
NAME CONT- FORD

04-25-2005
CYCLE-200516

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971 02122001---------- 200106 62277-001-99999-1
XREF-
X-MFT-00 MEMO-
971 CD-060
FTD ALRT-0

971 05112001---------- 200119 49277-523-03048-1
XREF-
X-MFT-00 MEMO-
971 CD-069
FTD ALRT-0

971 05112001---------- 200119 49277-523-03049-1
XREF-
X-MFT-00 MEMO-
971 CD-611
FTD ALRT-0

971 06092001---------- 200125 49277-562-04690-1
XREF-
X-MFT-00 MEMO-
971 CD-066
FTD ALRT-0

520 06122001---------- 200209 63277-450-00000-2
COLCLOS-77 PROC-
CSED EXTENSION-
CLAIM-
BLLC-
PYMT- AO

972 03112002---------- 200210 28277-001-99999-2
XREF-
X-MFT-00 MEMO-
971 CD-060
FTD ALRT-0

550 12112002---------- 200313 63277-999-99999-2
CSED-07192009
CSED EXTENSION-
CYCLES-
TC550 DEFINER-00

971 06092004---------- 200425 49277-566-02621-4
XREF-
X-MFT-00 MEMO-
971 CD-043
FTD ALRT-0

582 08202004---------- 200435 49277-637-04640-4
REGULAR LIEN

670 08162004 0.00 200435 49218-638-01376-4
PRC-
DESG PAY CD-99

360 09132004 39.00 200435 49218-638-01376-4
PRC-

240 09272004 0.00 200437 09254-651-07143-4
PEN CODE-666 PRC-
CSED-

290 09272004 0.00 200437 09254-651-07143-4

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000801

PAGE NO-0022 TAX PERIOD 55 199712*CONTINUED

IMF MCC TRANSCRIPT COMPLETE

ACCOUNT NO 412-29-0551 EMF NO 79-411-53965
NAME CONT- FORD 04-25-2005 SPENCER#44
CYCLE-200516

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HC3 ARC
CORRESPONDDT- INTD PC
REFUND STATUTE CONTROL DT- CREDIT DT-
AMD CLMS DT-
CSED- CIS MF IND-0

521 10192003---------- 200437 09277-651-07816-4
COLCLOS-77 PROC- CLAIM- PYMT- AO

520 09132004---------- 200444 28277-701-07668-4
COLCLOS-76 PROC- CLAIM- PYMT- AO
CSED EXTENSION- BLLC-

972 12132004---------- 200451 62277-748-02891-4
XREF-
X-MFT-00 MEMO- 971 CD-043
FTD ALRT-0

521 03142005---------- 200513 28277-481-05029-5
COLCLOS-76 PROC- CLAIM- PYMT- AO

MF STAT-21 07191999	500.00	199927
MF STAT-58 09131999	500.00	199935
MF STAT-22 10181999	500.00	199940
MF STAT-58 12112000	500.00	200048
MF STAT-22 01292001	500.00	200103
MF STAT-24 04232001	500.00	200115
MF STAT-26 09272004	539.00	200437
MF STAT-26 04042005	539.00	200512

Exhibit

Validity Digit, "VAL-1".

IR Manual 3500-182 – at page 35(65)0-56 and at page 35(65)0-57.

Handbook for Special Agents – at page 9781- 240.6 and at page 9781-240.7.

ADP IDRS Document 6209 – at page 8-1 and at page 13-28.

Law Enforcement Manual III – at page LEM 3(27)(68)0-7.

IR Manual 3000-353 (IMF Operations) – at page 30(55)0-1, page 30(55)0-3, page 30(55)0-4, page 30(55)0-5, page 30(55)0-6, page 30(55)0-7, page 30(55)0-8, page 30(55)0-9, page 30(55)0-10 and at page 30(55)0-34.

Law Enforcement III, IR Manual 3(27)(68)(12).3 – at page 3(27)(68)0-104, page 3(27)(68)0-105.

IR Manual 3000-353 (IMF Operations) – at page 30(55)0-34.

IRM 104.3.27.6.8.4 (Instructions for Resolving Accomplishment Errors), Exhibit 104.3.27-6 at pages 11,405, 11,406 and 11,407.

IRM Figure 3.13.5-5, Figure 3.13.5-6 and Figure 3.13.5-7.

GAO report: **www.unclefed.com/GAOReports/ggd95-148_sum.html**

Exhibit 35(65)0–17

Transcript Format—IMF Entity Data Display

1. IMF Entity Heading—All transcripts except for IMF Literal Transcripts (see Exhibit 35(65)0–19 Cont. (4))
   a) Format

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|  |  1-9  |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |  |
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789|  |
| 1|                                                                                 | 1|
| 2|                                                                                 | 2|
| 3|                                                                                 | 3|
| 4|                                                                                 | 4|
| 5| 1 2 ____________3____________                                                   | 5|
| 6|     ____________4____________                                                   | 6|
| 7|     ____________6____________                                                   | 7|
| 8| 5   ____________7____ 8 ____ 9 SPOUSE SSN-____10____                           | 8|
| 9|                                 PRIOR NAME CONTROL-__11__  FZ-__12__-__13__     | 9|
|10|LOC-__14__-__15__ TDI-16 ACS-1 AIMS-18  MFR-19  VAL-20 IRA-_____21_____ CAF-22  |10|
|11|YEAR REMOVED-23  ENT EXT CYCLE-__24__   FYM-25  SCS-26 CRINV-2 130-28 __29__    |11|
|12|                                        RPTR-30 PMF-31 SHELT-32  BANKRPT-33      |12|
|13|                                        ENT RWMS QUE-34 TDI PRIOR RES-35         |13|
|14|                                        ENT TDA YLD SCR-__37__                   |14|
|15|                                        ENT TDI YLD SCR-__38__                   |15|
|16|                                        ACCRETION-39  MIN SE-36                  |16|
|17|                                                                                 |17|
|18|50 5 ____________52____________  ____53____                                     |18|
|19|                                                                                 |19|
|20|CVPN ____________54____________                                                  |20|
|21|                                                                                 |21|
|22|LAST RET-55 M/E-56 57 COND-58 FLC-60 61                                          |22|
|23|                                                                                 |23|
|24|                                                                                 |24|
|  |1234567890123456789012345678901234567890123456789012345678901234567890123456789|  |
|  |  1-9  |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-79  |  |
```

   b) Record Element Description

Item	Description
1	NAME LINE YEAR
2	FILING STATUS CODE—See LEM 3(27)(68)0
3	PRIMARY NAME LINE
4	SECCND NAME LINE (if present may be CONTINUED NAME LINE or FOREIGN ADDRESS LINE, or CARE OF NAME LINE).
5	ADDRESS CHANGE CYCLE—Cycle the latest address change posted
6	STREET ADDRESS
7	CITY
8	STATE
9	ZIP CODE
10	SPOUSES SSN
11	PRIOR NAME CONTROL
12	LEFT HAND FREEZE CODES—See LEM 3(27)(68)0
13	RIGHT HAND FREEZE CODES—See LEM 3(27)(68)0
14	PRIMARY LOCATION CODES
15	TDA LOCATION CODES
16	TDI INDICATOR
17	AUTOMATED COLLECTION SYSTEM (ACS) INDICATOR
18	AIMS INDICATOR
19	MAIL FILE REQUIREMENTS—See LEM 3(27)(68)0 for appropriate codes

Exhibit 35(65)0–17 Cont. (1)

Transcript Format—IMF Entity Data Display

Item	Description
20	INVALID SSN FREEZE INDICATOR 0 or blank—Invalid SSN Freeze is in effect. 1 —Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only. 2 —Invalid SSN Freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only. 4 —Account on the invalid segment and the Invalid SSN Freeze has been released by a transaction (other than TC 100, 90X, 92X or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM–1 file. The DM–1 file is updated on a quarterly basis. 5 —Combination of 1 and 4 above. 6 —Combination of 2 and 4 above. 8 —Account on invalid segment and TC 510 posted to account. 9 —Combination of 1 and 8 above. A —Combination of 2 and 8 above. C —Combination of 4 and 8 above. D —Combination of 1, 4 and 8 above. E —Combination of 2, 4 and 8 above. F —Combination of 1, 2, 4 and 8 above.
21	IRA FILING HISTORY CODES—Carries the history of IRA Accounts from 1975 (left most position), through 1989. Indicator will appear for those years an IRA Account is present. See LEM 3(27)(68)0 for description of the values which can appear for each year.
22	CAF CODE
23	YEAR REMOVED—will be significant only for accounts which have aged off from the Regular IMF to the Dropped Master File, which has only a minimum amount of data. Refer to the Microfilm Retention Register for more information, if desired
24	ENTITY EXTRACTION CYCLE—According to Master File processing, this is the cycle that the account was last extracted to the IDRS Taxpayer Information File. If no record of the last extraction, this field is blank.
25	FISCAL YEAR MONTH—from the most current First Name Line on the Master File entity.
26	SCRAMBLED SSN INDICATOR— Blank—No scrambled SSN 1—Two taxpayers are using the same SSN
27	CRIMINAL INVESTIGATION INDICATOR—Blank—No freeze set Z—Indicates a posted unreversed TC914 or TC916 is present in a tax module. See tax module displays for further information. Indicates account is under investigation by the Criminal Investigation Division. Y—Indicates a Refund Scheme Freeze (TC918).
28	TC130 INDICATOR—Transaction Code 130 Freeze Indicator, displays code of Service Center which currently controls the 130 freeze. Blank—No 130 Freeze NN—TC130 present (Refer to LEM 3(27)(68)0 for S.C. codes)
29	POTENTIALLY DANGEROUS TAXPAYER LITERAL or KILLED IN TERRORIST ACTION LITERAL or HOSTAGE LITERAL. "*PDT*" or "KITA" or "HSTG" or blanks (if none apply)
30	TAXPAYER REPEATER INDICATOR 1—Initial issuance of TDI/Notice for One Tax Module 2—Multiple module issuance of TDI/Notice 3—At least one module is in First Notice Status 19 or 21, and No Other Modules are in Status 23 or 60.
31	PAYER MASTER FILE INDICATOR. If set, value is "1".
32	TAX SHELTER INDICATOR
33	BANKRUPTCY INDICATOR
34	RESOURCES AND WORKLOAD MANAGEMENT SYSTEM QUEUE INDICATOR (TIF only): 0—Not Significant 1—TDA Account is in the queue 2—TDI Account is in the queue

Exhibit 300-27 Cont. (5)

Transcript Directory

```
042702

PAGE NO-0001
                        *IMF NCC TRANSCRIPT-COMPLETE*                    IMF MO 08-91-0403
ACCOUNT NO                                05-08-86                          PDT
NAME CONT-                                CYCLE-8618
*****************************************************************************

REQD FOR-08910403 BY-08910403 ON-050786    TYPE-C
                                           ENTITY AND TAX MODULE DATA FOUND ON MF
77 2
7420
  LOWELL                    MA 01852     SPOUSE SSN-
                                         PRIOR NAME CONTROL-          FZ-
LOC-0401                                 MFR-03  VAL-1  IRA-              CAT-
YEAR REMOVED-                            FYM-12  ECS-   CRINV-  130-
                                         RPTR-   PMF-   SMELT-       BANKRPT-
                                         ENT. WPSS-QUE-  IDI PRIOR RES-

LAST RET-84 M/E-        COND-R  FLC-08  8536

  150 ------------------------------6720        04225-120-04995-7
  152 ------------------------------6816          04222-098-00646-
  152 ------------------------------7022          04222-114-95210-0
  152 ------------------------------7420          04211-117-24290-4
  146 ------------------------------8351          08277-329-20223-3

LOWER LEVEL MODULES-INPUT SPECIFIC REQ--30 7912
MODULES REMOVED TO RETENTION REQ--------30 6612  DO-04  CYCLE-7401
                                        30 6712  DO-04  CYCLE-7201
                                        30 6812  DO-04  CYCLE-7301
                                        30 6912  DO-04  CYCLE-7401
                                        30 7012  DO-04  CYCLE-7501
                                        30 7112  DO-04  CYCLE-7601
                                        30 7212  DO-04  CYCLE-7601
                                        30 7312  DO-04  CYCLE-7701
                                        30 7412  DO-04  CYCLE-7801
                                        30 7512  DO-04  CYCLE-8101
                                        30 7612  DO-04  CYCLE-8101

MF STAT-12 030485          356.00- 8508
TAX PERIOD 30     8412                 REASON CD-
TS-2        CRINV-  LPSS QUE-  LIEN-  08211-229-06942-5   CAT-   FZ-
IDA COPYS-      IDA YLD SCR-          IDI COPYS-          IDI YLD SCR-
TREAT-  INT TOLERANCE-  MATH INCREASE-  HISTORICAL DO-04 RUNC-   SWI-
MF MOD BAL-                0.00
ACCRUED INTEREST-          0.00  120985
ACCRUED PENALTY-           0.00  120985

  150 091685      2,385.00      8536 08211-229-06942-5 0 CRD-        SRC-
        RCC-              ERR-                  F/C-  AGI-      27,347.00
                                                FOREIGN-        FARM-  MF P-
                                                XRF-                AEIC-          0.00
                                                PIA-      EXEMPT-05 ENERGY-            0.00
                                                LTEX-       TAXABLE INC-       19,585.00
                                                PENALTY SUPP-1000              SET-        0.00
                                                ACCRTN-     TOTAL WAGES-       28,329.00
                                                MDP-        TOTAL INC TX-       2,385.00
                                                            EST TAX BASE-       2,385.00
                                                      PR YR BASE-           0.00
                                                EST PENALTY EXCEPTION CD1-    CD5-
                                                SHORT YR CD-      FTP MONTHS UNPAID-
                                                1ST SE-      0.00      2ND SE-      0.00
                                                      TAX PER T/P-
                                                ROUTG TRANSIT NUM-          ACCT TYPE-
                                                BANK ACCT NUM-

  610 081685            0.00      8536
  806 041585        2,919.00-     8516
  826 081685          534.00      8536

MF STAT-12 091685            0.00  8536
```

Exhibit 300-27 Cont. (6)

Transcript Directory ◊

ITEM **DEFINITION**

(Refer to IRM 35(65)0 Transcript for more detailed information)

PAGE HEADING

1. IMF NCC TRANSCRIPT—COMPLETE
   BMF NCC TRANSCRIPT—SPECIFIC—Transcript from NCC for everything on the master file or the items for one specific year. If you request a specific year and it is a fiscal year filer, then you will get back a no record. If you request a complete on the BMF th ou will get everything including all the payroll information.
2. ACCOUNT NO.—SSN OR EIN requested
3. NAME CONTROL—The first four letters of the account name.
4. CYCLE—The particular cycle during the year that the request was made.
5. TC 148 HOLD IS P—An identified tax protester account.
   or E—A W-4 Civil Penalty Case.
   "PDT" W—Identified as a potentially dangerous TP.
6. TYPE— C—Complete transcript
   S—Specific period transcript

ENTITY PORTION

7. 77—Name line year—This is the name line on the return of the earliest available year.
   2—Filing status code
   1—Single taxpayer
   2—Married TP filing joint return
   3—Married filing separate return and spouse filing also
   4—Head of household
   5—Widow(er) with dependent child
   6—Married filing separate and wife not required to file.
   7—Head of household, with unmarried child listed but no exemption
8. Name line—Name of taxpayer
9. 7420—Address change cycle—Cycle the latest address change posted
10. Address line—Latest address available
11. Spouse SSN—The SSN of the spouse if there is one.
12. Prior name control—If the name control has changed the old one is in here.
13. FZ—Left and right hand freeze codes. Section 8.03 ADP Handbook
14. LOC—0401—Primary and TDA location codes

    MFR—03—Mail file requirements—This determines what type of tax return package the entity receives.
16. VAL—1—Invalid SSN freeze
17. IRA—IRA filing history codes
18. CAF—Centralized Authorization File—Powers of Attorney
19. Year removed—Only displayed for accounts extracted from the DROPPED/DELETED entity file
20. FYM—12—Fiscal year month
21. SCS—Scrambled SSN indicator
22. CRINV—Criminal Investigation Indicator
23. 130—TC 130 indicator—Means entire account is frozen from refunding
24. RPTR—Taxpayer Repeater Indicator
25. PMF—Indicator for the Payer Master File—Entities that file information returns—1099 1096, etc.
26. SHELT—Tax Shelter Indicator

Exhibit 300-27 Cont. (7)

Transcript Directory

◊

ITEM	DEFINITION
27.	BANKRUPT—Bankruptcy Indicator—A value of "1" means the taxpayer has filed for bankruptcy.
28.	ENT.WPSS—QUE—Workload Priority Selection System—Collection system for controlling their work.
29.	TDI PRIOR RES— Prior residence indicator A—Auto collect system P—Paper TDI Q—Queue
30.	LAST RET-84—Last return filed
31.	M/ —Math error code 1—Estimated tax discrepancy 2—Math error code 3—Multiple math error code
32.	COND-R—Filing condition code E—Even B—Balance due C—Credit elect R—Refund
33.	FLC-08—File location code—District or service center number.
34.	8536— Cycle last return posted.—first two nos. are the year
35.	150 6720— When the entity was created from the posting of the return.
36.	152 6816— Designates a return which updated entity 152 7022— data and is posted to the Entity Section. 152 7420
37.	DLN's—document locator numbers of where those forms are filed.
38.	LOWER LEVEL MODULES—INPUT SPECIFIC REQUEST— MFT 01 CYCLE 8103; MFT 06 CYCLE 8112

These specific modules have been removed from the active Master File but are still available if a specific transcript request is made for the specific period. This would be done in order to obtain the DLN for the document.

Master File Tax Account Codes—MFT
01—Form 941 Quarterly Payroll Tax Return
02—Form 1120 Corporate Tax Return
05—Form 1041 Trust Tax Return
06—Form 1065 Partnership Tax Return
30—Form 1040 Individual Tax Return

39. MODULES REMOVED TO RETENTION REGISTER

30 7612 DO-04 CYCLE-8112

This section shows which modules have been removed from the master file. It is necessary to request transcripts for the years in this section on Form 4338-A, Information or Certified Transcript Request, for an IMF account or Form 4338 for a BMF account.

The criteria for removal of a module from the Master File are:

a. a zero module balance;
b. no freeze or unsettled conditions present;
c. no activity to the module for 27 months.

Exhibit 300-27 Cont. (8)

Transcript Directory

ITEM		DEFINITION
MODULE PORTION		
40. TAX PERIOD 30	8412—	Tells you what form the module is for, 1040, and the period, 8412.

41. REASON CD—Used on the Taxpayer Information File (TIF) only
42. FS-2—Filing status code—same as entity—SEE #7
43. CRINV—See #21 in the Entity portion.
44. WPSS QUE—See #27 in the Entity portion
45. LIEN—Lien indicator—Blank—No lien data 4—Lien data on MF only
46. 08211-229-06942-5—DLN of the T/C 150 or the refiled DLN
47. CAF—See #18 in the Entity portion
48. FZ—See #13 in the Entity portion
49. TDA COPYS—Taxpayer Delinquent Account—Collection Potential Yield Score (COPYS)
50. TDA YIELD SCORE—TIF Score only
51. TDI COPYS—Taxpayer Delinquency Investigation—Collection Potential Yield Score (COPYS)
52. TDI YIELD SCORE—TIF Score only
53. TREAT—Module Treatment Code
54. INT TOLERANCE—Interest Tolerance Code
55. MATH INCREASE—Math error increasing tax indicator
56. HISTORICAL DO-04—Tells in which district the taxpayer originally filed.
57. BWNC—Back-up withholding notice count
58. BWI—Back-up withholding indicator
59. MF MOD BAL—Shows a balance if any in the Master File module.
60. ACCRUED INTEREST—Shows the amount of accrued interest if any.
61. 120985—MASTER FILE COMPUTE TO DATE—The date to which any interest or penalties have been computed.
62. ACCRUED PENALTY—Shows the amount of accrued penalty if any.
63. 120985—See #61
64. 150—Transaction Code—Return filed and tax liability assessed This is one of many transaction codes which will be found in this section of the account. These codes are found in "ADP and IDRS Information", Document 6209.
65. 091685—Transaction Code Date—This is the date that the transaction code was entered. This is not necessarily the date that the return was filed.
66. 2,385.00—Transaction Amount—Total tax shown on the return.
67. 8536—Transaction cycle
68. 08211-229-06942-5—DLN of the document when it was filed.
69. D—Transaction Information Code
    G—Amended (G Code) Return
    X—Indicates DLN
    D—Selected for Discriminant Function—Regular
    M—Selected for Discriminant Function—Special
    F—Final Return
70. CRD—Correspondence Received Date

Exhibit 300-27 Cont. (9)

Transcript Directory

ITEM	DEFINITION
72.	RCC—Return Condition Code
73.	ERR—Math Error Code—See #30
74.	F/C—Schedule F, C Indicator—Indicates the presence of Schedule F and/or C 1. C but no F 2. F but no G 3. C dominant 4. F dominant
75.	AGI—Adjusted Gross Income shown on the return for that module.
76.	FOREIGN—Foreign Source of Income. If set, value is "1"
77.	FARM—Farmer/Fisherman Indicator
78.	MF-P Code—
79.	XRF—Cross reference TIN on the account if there is one.
80.	AEIC—Advanced Earned Income Credit
81.	PIA—Principal Industry Activity Code—This is a four digit number which breaks down the different industries. These were listed on the back of the Sch. C for 1985.
82.	EXEMPT-05—Number of Exemptions claimed on the return for that period.
83.	ENRGY—Residential Energy Credit
84.	LTEX—Lifetime tax exclusion indicator and year
85.	TAXABLE INCOME—Taxable Income shown on the tax return
86.	Penalty Supp—1000—A 4 position number—When there is an entry of a number it means something has happened. First position—delinquent return switch—when "1" means that return has been filed late
87.	Set—Self Employment Tax Account
88.	ACCRTN—Accretion Indicator
89.	TOTAL WAGES—Shows the total wages shown on the tax return.
90.	MDP—Minimum Delinquency Penalty Code—1—means that taxpayer does not qualify for regular delinquency penalty computation
91.	TOTAL INC TX—Shows the total tax shown on the tax return.
92.	EST TAX BASE—Estimated Tax Base—From this return
93.	PR YR BASE—Prior year base
94.	EST PENALTY EXCEPTION CD1—Estimated Tax Penalty Exception Code 1 CD5—Estimated Tax Penalty Exception Code 5
95.	SHORT YR CD—Short year code
96.	FTP MONTHS UNPAID—Failure to pay months unpaid
97.	1ST SE—Primary Self-Employment Income
98.	2ND SE—Secondary Self-Employment Income
99.	TAX PER T/P—Tax per Taxpayer Amount
100.	Routing Transit number—The bank number on the check
101.	Account type: 'S' for savings, 'C' for checking
102.	Bank Account Number—

13 - 28

5 CROSS REFERENCE SPOUSE'S SSN AND VALIDITY

& * =Invalid

6 blank =valid

7 CAF INDICATOR—If present value is "C", indicating an authorized representative for at least one tax period. For further information Input Command Code CFINQ.

8 Will be displayed if present. PL=Prior Name Lines; PT=Posted transactions; PN=Pending transactions; CH=Control History Lines; AH= Action History Lines; NH=Notice History Lines.

9 SCRAMBLED SSN INDICATOR—

blank—No scrambled SSN

1—Scrambled SSN Indicator (two taxpayers using the SSN)

2—SSN has been verified—not a Scrambled SSN. Released Invalid SSN Freeze.

4—Mixed entity cases and suppress CP 54 notice

8—SSN has been verified and released this cycle. Releases Invalid SS Refund Code freeze.

10 148 HOLD on the Master File. Values V,Q,P,W,E,J,K,F,M or L.

11 REVERSE-VALIDITY-ON-TIF-Displayed if opposite SSN validity account present on TIF

12 INVALID SSN REFUND CODE— Blank—Invalid SSN Freeze in effect

1—Invalid SSN Freeze has been released by TC 290 or 300 or Scrambled SSN Indicator of "2". This release is effective during the current calendar year only.

2—Invalid SSN freeze has been released by TC 150 Document Code 72 or 73 posting to this Temporary SSN. This release is effective during the current calendar year only.

4—Account on the invalid segment and the invalid SSN Freeze has been released by a transaction (other than TC 100,90X,92X or 99X) which has posted to the account and the transaction name control matches the name control for this account on a file of update records received from SSA, which have not yet updated the DM-1 file. The DM-1 file is updated on a quarterly basis.

5-Combination of 1 and 4 above

6—Combination of 2 and 4 above.

8—Account on invalid segment and TC 510 posted to account

9—Combination of 1 and 8 above

A—Combination of 2 and 8 above

C—Combination of 4 and 8 above

D—Combination of 1, 4 and 8 above

E—Combination of 2, 4 and 8

F—Combination of 1, 2, 4 and 8 above

13 LAST MASTER FILE EXTRACT CYCLE ENTITY

14 MILITARY-OPERATION-INDICATOR

15 COMBAT-ZONE-ENTRY-DATE

16 COMBAT-ZONE-EXIT-DATE

17 MOP/UN - Participant in Military Operation or United Nations Peacekeeping Force Indicator

18 FISCAL YEAR MONTH—Taken from the most current First Name Line on the Master File entity.

19 PRIMARY TELEPHONE NUMBER AND EXTENSION

20 CRIMINAL INVESTIGATION FREEZE—

OFFICIAL USE ONLY

3(27)(68)1.4 (1-1-80)
Authority for Other Documents

LEM 3(27)(68)0 provides the authority for two other documents, the contents of which are extracted from this manual. They are (1) Document 6209—ADP and IDRS Information, and (2) Document 5576—Vest Pocket Edition ADP Transaction Codes. Only Document 6209 is for Official Use Only.

3(27)(68)2 (1-1-80)
Entity Codes

3(27)(68)2.1 (1-1-80)
General

The Entity Codes identify the taxpayer as to account number, filing requirements, location, etc., and are recorded in the Entity Section of a taxpayer's account on the Master File.

3(27)(68)2.2 (1-1-80)
Entity Account Number

(1) Each taxpayer account is maintained on the BMF, IMF, IRAF, or EPMF in Entity Account Number sequence. All returns and transactions processed must contain the taxpayer's correct account number. The Entity Account Number (EAN) or Taxpayer Identification Number (TIN) are also referred to as Employer Identification Number (EIN) or Social Security Number (SSN).

(2) BMF Entity Account Number—a nine-digit number assigned by the Internal Revenue Service Centers (SC) to taxpayers who must file business returns, officially entitled Employers' Identification Number. The printed format is: xx-xxxxxxx. Form 706 and 709 accounts will be in Social Security Number (SSN) sequence.

(3) IMF and IRAF Entity Account Number—The nine-digit Social Security Number assigned by the Social Security Administration to all individuals required to file individual returns. The printed format is: xxx-xx-xxxx.

(4) EPMF Accounts—Accounts are maintained in Employer Identification Number sequence.

(5) Temporary IMF or IRAF Social Security Number—a nine-digit temporary number assigned by the Service Center: (9xx)-(xx)-(xxxx).

(a) 900 through 999—indicates number is a temporary SSN.

(b) The code of the service center assigning the number.

(c) Numbers assigned consecutively beginning with 0001.

(d) The printed format of a Temporary IMF or IRAF Entity Account Number is Txxxxxxxxx.

(6) IMF and IRAF: For printing on other than taxpayer notices and transcripts, a tenth digit (either zero or one and referred to as the SSN Validity Digit) is shown to the right of the 9-digit SSN. An asterisk (*) appears next to the SSN on taxpayers notices and transcripts to indicate the SSN is invalid for the particular taxpayer.

SSN Validity Digit	Explanation
0	The SSN is valid for the taxpayer using it.
1	The SSN is not valid for the taxpayer using it.

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(Next page is 30(55)0-3)

30(55)1 (1-1-96)
Introduction

30(55)1.1 (1-1-96)
Purpose

This Section provides a general description of Individual Master File (IMF) operations at the Martinsburg Computing Center (MCC).

30(55)1.2 (1-1-96)
Scope

(1) These procedures are limited to those general processes required at MCC to process data to the IMF, effect settlement with the taxpayer, and to output data for further processing into final outputs at Internal Revenue Service Centers.
(2) Returns processed to the IMF are limited to Estimated Tax Form 1040ES and Income Tax Forms 1040.

30(55)1.3 (1-1-96)
Related Text

(1) LEM 3(27)(68)0, ADP Systems Codes contains definitions, listings and descriptions of all codes used on Individual Master File source documents and outputs, including transaction and status codes.
(2) The definitions for all abbreviations used herein are also included in LEM 3(27)(68)0.

30(55)1.4 (1-1-96)
Related Projects

(1) 029 DATC/ASTA
(2) 404 Reconciliation of Withholding and Information Documents with IMF (IMF Delinquency Check)
(3) 405 Magnetic Tape Reporting
(4) 408 Processing Individual Income Tax Forms
(5) 418 Audit Selection System
(6) 438 Deceased Persons Accounting
(7) 439 IMF Account Numbers
(8) 444 Cleanup Operations
(9) 701 Accounting & Operating Reports
(10) 713 Accounts Receivable Reporting
(11) 704 Error Resolution
(12) 705 Taxpayer Service
(13) 706 Files Management and Service
(14) 707 Media Transport & Control
(15) 708 Accounting Control
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(19) 712 Master Files Accounts Maintenance
(20) 714 Refund Transactions
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(24) 718 Adjustment Controls

(25) 720 Returns Delinquency Checks
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(30) 730 Payment Tracers
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(33) 739 MCC Data Controls
(34) 775 Audit Information Management System (AIMS)

30(55)2 (1-1-96)
Concept of the Individual Master File (IMF)

(1) The Individual Master File is a magnetic tape record of all individual income tax filers, in Social Security Number sequence, and is maintained at the Martinsburg Computing Center. All tax data and related information pertaining to individual income taxpayers are posted to the Individual Master File so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are effected through computer processing of the Individual Master File account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the Internal Revenue Service.

(a) Design—The Individual Master File is designed to accumulate in each taxpayer's account all data pertaining to the income taxes for which the taxpayer is liable. The Account is further sectionalized into separate tax periods (Tax Modules) each reflecting the balance, status, and transactions applicable to the specific tax period. This includes the returns filed, assessment, debit and credit transactions, and all changes made to the filed tax returns.

(b) Taxpayer Accounts—Each taxpayer account has an Entity Module and one or more Tax Modules. In addition to MFT 30 tax modules, an IMF account may have Civil Penalty modules (MFT 55) effective 1/1/85.

(c) Entity Module—The Entity Module contains data which describes the taxpayer as an entity and which applies to all records of the taxpayer. Detailed processes for establishing and maintaining the Entity Module are contained in Project 439 (IMF Account Numbers). This entity module contains groups of data which are maintained in separate sections as follows.

1 Entity Section—Contains Taxpayer's Name Control, Check Digit, SSN, and Spouse's SSN; name under which each income tax return was filed; current address and ZIP Code; District and Area Office handling the account (and District and Area Office holding TDA's if different); month in which taxpayer's tax year ends; type of tax return package to be mailed to taxpayer; indicators to show presence of open balance tax modules and/or TDA modules; account freezes and holds. Civil Penalty Name data may also be present.

2 Transaction Section—contains transactions which created or updated the entity module.

3 Deferred Action Section—Shows the cycle during which specified actions are to be taken, e.g., mailing 2nd notices, placing an account in TDA status, etc.

4 Audit History Section—contains information on the two most recent years which were under audit examination. The data retained includes the tax period, disposal code, audit results, and no change issue codes.

5 Offset Section—Used in communicating between different Programming Runs for the purpose of Offsetting between different Tax Modules of a taxpayer's account. When it has served its purpose, it is dropped from the file.

6 Vestigial Section—Shows data related to Tax Modules removed and recorded on the "Retention Register". Contains the tax class, cycle removed, control district office and tax period.

7 Energy Credit Tracking Section—Used by Examination Division for IMF Accounts containing residential energy credits.

8 IDRS Section—Shows modules under IDRS control indicating specific MFT, tax period and service center.

(d) Tax Module—A Tax Module contains records of tax liability and accounting information pertaining to the income tax and/or civil penalty for one tax period. Each Tax Module contains groups of data which are maintained in separate sections as follows.

1 Balance Section—This section contains the Module Balance (i.e., current debit or credit balance of tax and penalties); assessed and paid interest; Total Interest; Total Late Payment Penalty and Late Payment Penalty Assessed; Control DLN; and numerous indicators representing information pertaining to the module, some of which are: a duplicate or amended return was filed, taxpayer claimed more or less ES credits on the return than appear in the module, refund is being withheld, refund check was undelivered or redeposited, offsetting is being attempted, taxpayer claim is pending, IRS suit filed, closing code, Accounts Uncollectible, etc.

2 Status History Section—This section contains the current status of the module (i.e., current debit or credit balance of tax and penalties); if collection or refund action has been suspended, and if so why.

3 Settlement Section—Contains data necessary for return settlement such as AGI or total income, balance due or overpayment, tax liability per return, self-employment tax, ES credits claimed, overpayment credit elected to be applied to next year's estimated tax, penalties, etc. This section is deleted after settlement has been effected. The settlement section is not present for MFT 55.

4 Transaction Section—contains a transaction representing the filing of a return. This transaction contains only enough data to provide a historical record of the filing of the return and of the liability reported, late payment start date, and selected permanent audit data. In addition, the transaction section contains all transactions pertaining to the Tax Modules. They are derived from accounting input documents (i.e., tax liabilities, payments, assessments, abatements) and non-accounting transactions (i.e., Waivers, military deferment, etc.). Each tax transaction contains at least the Transaction Code, Cycle Posted, Document Locator Number, Transaction Date and Transaction Amount.

30(55)3 (1-1-96)
Functional Responsibilities—Martinsburg Computing Center

30(55)3.1 (1-1-96)
Initial Processing

Daily Transaction Input Files are received from Service Centers and controls are established per Project 709.

30(55)3.2 (1-1-96)
Regular Processing

(1) Validate SSN's on input transactions as specified in Project 439.
(2) Post input transactions and generated transactions to the Individual Master File consistent with established validity checks.
(3) Analyze account for offset of taxes found on F5329 for offset to IRA.
(4) Analyze accounts for offsetting debits and credits where permissable.
(5) Offset IMF overpaid modules to BMF balance due modules.
(6) Credit elect to subsequent tax periods—credit next year's estimated tax.
(7) Extract necessary data and controls for producing refund tapes for Financial Center.
(8) Extract necessary data and controls for Service Center output and message tapes.
(9) Maintain checks on all data and accounting controls.
(10) Ship output files and records to Service Center or elsewhere, as required, for preparation of final output products.

30(55)4 (1-1-96)
Administrative Rules

30(55)4.1 (1-1-96)
General

(1) Any transaction posting to the Individual Master File must contain an SSN. It must also contain a name control or check digit. The validation of the combination SSN and name control or check digit is covered in Project 439.
(2) Transactions can originate from input documents containing assigned transaction codes, amount fields input as part of another transaction or generated transactions.
(3) Each taxpayer is subject to the rules of validation. Refunds to be made are applied to outstanding liabilities if no offset restrictions. Under certain circumstances cross reference is made to a spouse's account, when the number is present, to effect settlement of the account.
(4) The criteria for TDA issuance is controlled by Project 721.
(5) All interest due taxpayer is computed on refunds to the 23C date less 12 days (13 days effective cycle 8435); offset interest to the due date of the liability. Credit interest is computed at 1% less than debit interest effective 1/1/87. Refer to 30(55)6.(12), Computation of Interest, for further details and applicable interest rate.
(6) All post-journalized transactions are assigned the 23C date of the cycle during which journalization takes place.

(7) The Assessment "23C" date will ordinarily be the Monday of the 2nd week following the week in which these transactions are processed and posted to the IMF Accounts, unless otherwise designated by Accounts Division in appropriate publications.
(8) When notices are to be sent to taxpayers that are identified as Spanish speaking District Office (DO) 66 and mail filing requirement of "7" the Computer Paragraph Number is in the 700 series.
(9) Extracts of IMF Accounts are not permitted when the extracts may be used outside of IRS, unless the Privacy Act or the Freedom of Information Act is utilized.
(10) Do not generate Check Digit for Accounts posted to the Invalid Segment.
(11) The term "Module Balance" as used throughout this Section is the algebraic sum of posted and assessed transactions excluding interest transactions.
(12) The term "Net Module Balance" is the algebraic sum of Assessed Transactions and consists of Module Balance, Interest Assessed and Interest Paid.
(13) The term "Total Balance" is the algebraic sum of "Module Balance," Accrued Failure to Pay Penalty (Total Penalty less Assessed Penalty) and Total Interest (Assessed Interest plus Accrued) and Interest Paid.
(14) Service Center Codes supersede Region Code. Generate the Service Center Code from the governing District Offices Code.
(15) When prescribed transactions post to a tax module, or a tax module must be analyzed for a scheduled action, compute interest, Failure-to-Pay-Penalty and/or delinquency penalty as required. Assess interest, assess Failure-to-Pay-Penalty when applicable, and assess delinquency penalty as prescribed in subsequent sub-sections. When interest and Failure-to-Pay-Penalty computations are made and not assessed, accrue the amounts of each computation.
(16) Non-Compute 1040—the input return record sent to MCC will contain a "Non-Compute" code of "2". MCC will determine if the return was timely filed; if not timely the non-compute code will be changed to a "1". Code "2" indicates special processing.
(17) Bypass normal processing, opening of modules, UPC, etc. when encountering Political Checkoff and IRA input "dummy" returns.

30(55)4.2 *(1-1-96)*
Types of Transcripts

(1) SPECIFIC
(2) OPEN
(3) COMPLETE
(4) ENTITY
(5) STEX (B Freeze)
(6) RFND LIT (TC 520)
(7) REFUND (TC 846)
(8) REFUND-E (TC 846)
(9) $1,000,000 Refund Transcript
(10) TDI-REFUND
(11) Refund-S (TC 846)
(12) TRANS-844 (TC 844)
(13) LITIGATION (TC 520)
(14) EXES-TC 840

(15) OIC (TC 480)
(16) NMFL (TC 480)
(17) KITA (TC 01X)
(18) COMBAT ZON
(19) UNREVTC 520 (TC 520)
(20) TDI RESRCH (See Project 720)
(21) INTEL (See Project 735)
(22) REACT NMF (TC 130)
(23) CSED
(24) MARRIED FILED SEPARATELY (TC 424)
(25) MULTIPLE FILER (TC 424)
(26) Cr El Decd (See Project 439)
(27) TRFPENACT
(28) VIRGIN IS (TC 150)
(29) STAT TRANSCRIPT
(30) QUEST W-4 (See Project 411)
(31) FOLLOW-UP W-4 (See Project 411)
(32) AMRH (See Project 712)
(33) AM–X (See Project 712)
(34) CV PN CRED
(35) SC ADDRESS
(36) Hostage
(37) NRPS
(38) DECDESCR
(39) STIM
(40) UNP 71 REL
(41) RSED
(42) A/R Clean-Up (see Project 713)
(43) LPCANCEL
(44) PMTOVERCAN
(45) OICDEFAULT
(46) DEFAULTFSC
(48) TDIFRZ–150
(49) TDI–EXAM
(50) HighRisk
(51) Deferral
(52) HighDollar

30(55)4.3 (1-1-96)
Computer Paragraph Notices

(1) 04—ES Penalty Waiver
(2) 01—Deferral Reminder
(3) 08—Refund Issued—SSA Records need correction
(4) 09—Earned Income Credit Refund
(5) 10—Combination CP 12 and CP 45
(6) 11—Math Error—Bal Due
(7) 12—Math Error—Overpayment
(8) 13—Math Error—Settlement
(9) 14/14E—Bal Due No Error
(10) 15—Civil Penalty Assessment
(11) 15B—100% Civil Penalty Assessment
(12) 16—Math Error—Overpayment to other taxes (CP 12/49 combination)
(13) 17—Refund unfrozen Excess ES Credits

(14) 18—Refund Discrepancy Unallowable
(15) 19, 20—Unallowable Partial Refund
(16) 21, 22—Audit/DP Tax Adjustment
(17) 23—ES Discrepancy—Bal due
(18) 24—ES Discrepancy—Overpayment
(19) 25—ES Discrepancy—Settlement
(20) 29—Amended Return Posted—No Original
(21) 30/30A—Estimate Tax Penalty
(22) 31—Undelivered Refund Check Notice
(23) 33—Error Delay Code—Settlement
(24) 34—Amended Return Acknowledgement Letter
(25) 35—Dup doc code 51 Return
(26) 36/36A—Duplicate Filing Condition
(27) 36C—Duplicate Filing—SFR
(28) 36D—Injured Spouse Duplicate Return
(29) 36S—Potential Scrambled SSN Duplicate
(30) 39—Spousal Offset In Notice
(31) 41—Unresolved Manual Refund Freeze
(32) 42—Spousal Offset Out Notice
(33) 44—Credit Avail Non-IMF Account (TC 130)
(34) 45/45S—Credit Elect/Subsequent Credit Elect
(35) 46—Manual Refund L or W coded return (TC840)
(36) 47—Offset to Support Obligations
(37) 49—Overpayment Adjustment—Offset
(38) 50—Form 1040EZI, Non-Compute Settlement
(39) 51—Form 1040, Non Compute Settlement
(40) 52—Adjustment in Self-Employment Income
(41) 53—Issued when EFT is not honored
(42) 55—Notice to Refile Return (See UPC 54)
(43) 57—Electronic Fund Transfer
(44) 60—Credit Reversal Adjustment Notice
(45) 62—Credit Transfer Notice
(46) 64—Tentative Carryback Notice
(47) 71/71A/71C—Annual Reminder Notice—Balance Due
(48) 83—Math Error Abatement Program Contact Letter
(49) 86—Potential Interest/Penalty Abatement
(50) 93—Duplicate Filing (Module w/TC 420 or 576)
(51) 96—Account Transfer-Out Transcript Notice
(52) 97—TC 841 Posting to module with TC 971 AC 11
(53) 98/98A—TC 930 Suspense Return
(54) 99—Missing Schedule Notice
(55) CP54—Invalid SSN
(56) CP59—Invalid S-SSN
(57) CP07—Estimated Payments Notice
(58) CP54 Q/F—Invalid SSN Notice
(59) CP32/32A—Recertified Refund Cancellation

30(55)5 *(1-1-96)*
Master File Input

30(55)5.1 *(1-1-96)*
Inputs From Service Centers and MCC

(1) Inputs to the Individual Master File include the following.
(a) Service Center Daily Transaction Tape Files.

(b) U.S. Treasury Transaction Tape containing Undelivered Refund Transactions and Cancelled Refund Transactions.

(c) MCC Weekly Processing Input File containing Resequence, Offset, Cross-Reference transactions.

30(55)5.2 (1-1-96)
Merging Segmented Posting Files

The above files, after being divided into segments and merged into posting files, are subsequently posted to the Individual Master File.

30(55)6 (1-1-96)
Weekly Processing of the Individual Master File by MCC

30(55)6.1 (1-1-96)
General

Generally, transactions input to the Master File must match an established account on both SSN and Name Control or Check Digit before the transaction can post to the account. Within prescribed limits, an account is established when no account already exists for the SSN of the input transaction. Establishment and updating of the Entity (transactions coded 000 thru 082), validation of the primary and spouse SSN, and merging of accounts is controlled in Project 439. Opening of tax modules and their related posted transactions, total account analysis, balancing, controls, and subsequent output is controlled by Project 445.

30(55)6.2 (1-1-96)
Transactions Posted, Generated and Related Projects

(1) All system projects are intertwined in the master file posting and analysis. For ease of reference, the related projects, their primary transaction codes can generally be equated as follows.

(a) 439 IMF Account Numbers—Transaction Codes 000–082.

(b) 408 Returns—Transaction Codes 150 and penalties 17X, 20X, 35X, 43X, 540, 57X, 610.

(c) 710 Revenue Receipts—Transaction Codes 66X, 67X, 46X, and penalties, i.e., 27X, 280, 360, 47X, 61X, 64X, 68X, 69X, 70X, 71X, 72X, 73X, 74X, 82X, 84X, and 89X.

(d) 711 Credit and Account Transfer—Transaction Code 370.

(e) 714 Refund Transaction—Transaction Codes 41X, 76X, 77X, 80X, 83X, 84X.

(f) 715 Audit Adjustments—Transaction Codes 30X, 420, 421, 81X, and penalties 16X, 20X, 24X, 27X, 28X, 31X, 32X, 33X, 34X, 35X, 37X, 77X.

(g) 716 DP Adjustments—Transaction Code 29X plus penalties in (1)(f) above with a few changes.

(h) 721 Delinquent Accounts—Transaction Codes 13X, 147, 148, 149, 422, 423, 424, 425, 460, 462, 47X, 48X, 50X, 51X, 52X, 53X, 540, 542, 550, 560, 564, 57X, 59X, 78X, 81X, 91X, 93X, 971.

(b) This technique is also used for some non-money transactions to indicate the original transaction has been reversed.

Example:

Explanation	TC	Date
Tax module prior to new Assessment Statute Expiration transaction:	TC 560	6/15/69
Same tax module after posting new Assessment Statute Expiration transaction:	TC 563	6/15/69
	TC 560	6/15/69

3(27)(68)(12).4 (1-1-90)
Current Transaction Codes

(1) All transaction codes currently in use are listed below.

(a) Abbreviations used under the heading FILE are as follows: IMF "I", BMF "B", EPMF "E", IRAF "A" and PMF "P".

(b) When a transaction definition or Doc. Code is not preceded by a file designation then it applies to all those listed under the FILE heading. For example:

TC	DR/CR	File	Abbr. & Title	Doc. Code
662	Debit (PJ)	I,B	E ES OR FD Correction of 660 Processed in Error	24,58,87 I/B: 34 B: 97

a Doc. Codes 24, 58, and 87 apply to the IMF and BMF.
b Doc. Code 34 applies to IMF and BMF.
c Doc. Code 97 applies to BMF.

3(27)(68)(12).5 (1-1-90)
Transaction Codes 000–119

(1) TC 000

(a) Adds a new taxpayer entity to the applicable Master File. IMF—Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC "F" to create an account for the spouse.

(b) EPMF—Establishes an entity for Doc. Code 63; establishes a new plan for an EPMF entity for Doc. Code 64.

TC	DR/CR	File	Abbr. & Title	Doc. Code
000		I,B,E	EST ENTITY Establish an Account	63: B; 04:80, 81 E:04
		E	EST PLAN Establish a Plan	64

(2) TC 001

(a) Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when a TC 011, 040, or 041 posts. Carries the old TIN as reference.

(b) EPMF—When generated by Doc. Code 63, same as above. When generated by Doc. Code 64 transaction, assigned to the From Plan Data Module and to each of its return modules being resequenced because of a plan number change. Carries old plan number as reference.

TC	DR/CR	File	Abbr. & Title	Doc. Code
001		B,E	RESEQ TO Resequence an Account due to a TIN Change	Generated Transaction
		E	PLN RES TO Resequence due to Plan Number Change	64

(3) TC 001—Resequences an account because of an SSN change or a change in SSN validity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
001		I,A	RESEQ TO Resequence an Account	Generated Transaction

(4) TC 002—

(a) Account did not meet merge criteria. Generated to restore to the Master File the entity and tax modules that were processed as TC 001.

(b) EPMF—When generated by Doc. Code 63, same as above. When generated by Doc. Code 64 transaction, resequences the complete contents of a TC 001 or TC 005 transaction when there is a merge-fail between two plans of an EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
002		B,A E	RESEQ FROM TIN Change Failed to Resequence	Generated Transaction
		E	PLN M FAIL Resequences EPMF Merge-Fail	64

(5) TC 003—Generated when a partial merge is completed to restore to the MF the entity and tax modules of the "FROM" account. TC 003 will post to the entity and change all FRCs to '8'.

TC	DR/CR	File	Abbr. & Title	Doc. Code
003		B	RESEQ DUMP Duplicate Tax Modules are not Resequenced	Generated Transaction

(6) TC 005—

(a) An account being resequenced for an attempted merge with another account. Posts as a TC 005/006 combination if merge is successful and as a TC 006 if unsuccessful.

(b) EPMF—Generated by Doc. Code 64 transaction. Assigned to the To Plan Data Module and to each of its return modules being resequenced during the merging of two plans for one EPMF entity.

TC	DR/CR	File	Abbr. & Title	Doc. Code
005		I,B A	MERG ACCT Resequenced Account for Merge	Generated Transaction
		E	MERG PLAN Resequence Plan for Merge	64

(7) TC 006—

(a) A merge (B,A,E) or merge-fail (I) account being resequenced to its Master File location. Indicates consolidation of accounts has been made (See TC 002 for A, B, & E; TC 005 for IMF). A TC 006 without a cross-reference TIN indicates an unsuccessful merge. A TC 006 (preceded by a TC 005) with a cross-reference TIN indicates a successful merge from the cross-reference TIN. Entity Control is responsible for resolving no merge situations.

Section 8. Master File Codes

.01 *Transaction Codes IRM 3(27)(68)0*

Transaction Codes (TC) consist of three digits. They are used to identify a transaction being processed and to maintain a history of actions posted to a taxpayer's account on the Master File. Every transaction processed by ADP must contain a Transaction Code to maintain Accounting Controls of debits and credits, to cause the computer at MCC to post the transaction on the Master File, to permit compilation of reports, and to identify the transaction when a transcript is extracted from the Master File. Transaction codes that are unique to IDRS are also included.

Many BMF and IMF Transaction Codes will *not* be used for IRAF. Also, the definitions of several transaction codes are necessarily changed since there will be no resequencing, offsetting, or computer generated interest. In addition, all refunds will be scheduled manually with the refunds posted to the IRAF using TC 840.

Refer to LEM 3(27)(68)0 for obsolete transaction codes.

Refer to Section 13.05 for pending transaction and merged related codes.

Reversal Codes

An "R" following the transaction code indicates the transaction has been reversed.

Payment or penalty transaction codes with reversal code "3" which are NOT LISTED in this section are actually reversal code "0" transactions. For programming purposes, the "0" has been converted to "3" to indicate the original payment or penalty transactions (or portion of it) which has been reversed. However, for account analysis purposes, the "3 reversal code should be considered as "0".

All transaction codes currently in use are listed on the following pages. Abbreviations used under the heading FILE are as follows: IMF "I", BMF "B", EPMF "E", IRAF "A", and PMF "P". EPMF may be shown twice for certain entity TC. For doc. code 63, they are applied to the entity module; for doc. code 64, applied to the plan data module.

TRANS CODE	DR/CR	FILE	TITLE	VALID DOCUMENT CODE	REMARKS
000		IBE	Establish an Account	BMF: 04, 63 80, 81 IMF: 63 EPMF: 04, 63 IRAF: 63	Adds a new taxpayer entity to the applicable Master File. IMF— Establishes Scrambled SSN Indicator. TC 000 with DLN block/serial overlay of 99999 is computer generated from joint return with CCC'F to create an account for the spouse.
		E	Establish a Plan	64	Establish a Plan Data module.
001		BE	Resequence an Account due to a TIN Change	Generated Transaction	Resequences an account to a different TIN or accomplishes a merge of accounts. Generated when TC 011, 040, or 041 posts. Carries old TIN as reference.
001		E	Resequence due to Plan Number change	64	Resequences a plan data module due to a plan number change. Carries old plan number as reference.
001		IA	Resequence an Account	Generated Transaction	Resequences an account because of an SSN change or a change in SSN validity.

30(55)(16) *(1-1-96)*
IMF Module Freezes and Holds

30(55)(16).1 *(1-1-96)*
Freezes and Holds

Each account or module on the IMF can be initialized with indicators so that specific types of freeze and hold conditions will prevail. The possible conditions are: (1) freezes refund, (2) freezes offset in, and/or (3) freezes offset out. (Following each indicator and brief comments listed below, the conditions applicable to each will be listed in parenthesis along with the Accounts Register Codes.)

30(55)(16).2 *(1-1-96)*
Entity Freeze

(1) Entity Freeze—specific transactions are resequenced (1, 2, 3).
(2) Erroneous Refund TC 844—D.O. in entity (1, 2, 3, U).
(3) Invalid SSN (1).
(4) Offset Overflow—Account activated next cycle (1, 2, 3, C).
(5) OIC District—OIC Transcript (1).
(6) 52 Hold—IRS Litigation TC 520 with other than closing code 71–74, 82, or 85–88. (1, 2, 3, W)
(7) Memo Freeze—TC 011—Only TC 006 or 026 will post (1, 2, 3).
(8) 910 Hold—Intelligence—Prevents tax module removal (T).
(9) 130 Freeze—NMF Liability—CP 44 (1, V).
(10) Refund Scheme Freeze—Set by TC 918 (1, 2, 3, Y)
(11) Bankruptcy Freeze—Set by TC 520 CC 85 (1, 2, 3, V)
(12) CSED Freeze—Earliest CSED expired (1, 2, 3, A)
(13) DMF Freeze—TC 130 blocked 999 (1)
(14) CC 86–89—Set by TC 520 with CC86–89 (1, 2, 3, V)
(15) Spousal Offset—Set when offsetting to Spouse's liability (1, 2, 3, D)
(16) Entity Combat Zone (ECZ)—Set by TC 150 with Condition Code Z or TC 500 with Closing Code 52 (2, 3, C)
(17) CC 83—Set by TC 520 with Closing Code 83 (2, 3, V)

30(55)(16).3 *(1-1-96)*
Module Freeze

(1) BMF/IMF Offset—Specified transactions are resequenced (1, 2, 3, H).
(2) ES Validation—TC 667 to spouse account (1, 2, 3, D).
(3) Account Reactivated—Prevents TDA issuance, (1, 3, 0).
(4) Interest Tolerance Hold—Tolerance when accrual paid (2).
(5) Amended Return—CP 29 (1, 3, E).
(6) Assessment Expiration Date—STEX—Issue transcript STEX and stops Credit Elect (1, 3, B).
(7) Delinquent Penalty Restriction—Allows manual computation only.
(8) Duplicate Return—CP 34, 36, 55 or CP 93 (1, 3, A).
(9) Erroneous Credits (1, 3, K).
(10) Excess ES Credits—(1, 3, J).
(11) Refund Hold—290/300 Hold Codes (1, 3, K).
(12) Restricted FTP Penalty—TC 270—Limits Failure to Pay Penalty computation (G).

Exhibit 104.3.27-6

Instructions for Resolving Accomplishment Errors

(Reference: IRM 104.3.27.6.8.4)

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
0000			See Note 2
0102	AIMS-DO-CD	2 numeric digits	See Note 1
0105	MFT-CD	2 numeric digits	See Note 1
0108	RPT-FILE-SOURCE-CD	Value Meaning 0 BMF SSN (valid) 1 BMF SSN (invalid) 2 BMF EIN 4 BMF SSN (valid and invalid) 5 NMF EIN 6 NMF SSN 7 Temporary TIN 8 WPT	See Note 1
0109	RGICC	4 numeric digits. See Ex.104.3.27-9	See Note 1.
0110	SCICC	4 numeric digits. See Ex.104.3.27-9	See Note 1.
2101	DISP-CD	2 numeric digits	F5349-AMAXU Item 13
2102	AIMS-SOURCE-CD	2 numeric digits	F5349-AMAXU Item 26
2103	AIMS-ACTIVITY-CD	3 numeric digits	F5349-AMAXU Item 27
2109	CORRECTION-CD	Value Meaning 0 report extraction (add) 1 Correction to an original report extraction (replace) 2 Deletion of a report extraction for the current fiscal year (subtract) 4 Re-establishment of a report extraction for a prior fiscal year (don't add) 9 Purge at end of fiscal year.	See Note 1.
2110	SPECIAL-PROJECT-CD	3 numeric digits	F5349-AMAXU Item 40
2111	PRIOR-AIMS-STATUS-CD	2 numeric digits	See Note 1.
2112	LARGE-CASE-COND-CD	1 numeric digit	F5349-AMAXU Item 400
2113	ORG-CD	4 numeric digits	F5349-AMAXU Item 29
2114	DELQ-RET-CD	1 numeric digit	F5349-AMAXU Item 37
2115	EXAM-CLAIM-TYPE	1 alpha character	F5349-AMAXU Item 24
2116	EXAM-TECHNIQUE-CD	1 numeric digit	F5349-AMAXU Item 30
2117	EXAMINERS-GRADE	2 numeric digits	F5349-AMAXU Item 31
2118	WHIPSAW-CD	1 alpha character	F5349-AMAXU Item 401
2119	NOL-INDICATOR	1 numeric digit	F5349-AMAXU Item 45
2120	RPT-EXTPACT-CYC	6 numeric digit	See Note 1
2121	EXAM-START-DT	6 numeric digits	See Note 1
2122	OPENING-CREATION-DT	8 numeric digits	See Note 1
2123	PRIOR-AIMS-STATUS-DT	8 numeric digits	See Note 1
2130	RET-POSTING-YR	Must be numeric	See Note 1
2131	TIN	Must be numeric	See Note 1
2132	CLAIMS-HOURS	Must be numeric	See Note 1
2133	MANUAL-ASSESS-AMT	Must be numeric	See Note 1
2134	EXAM-CLAIM-AMT-DISALLOWED	Must be numeric	See Note 1
2135	EXAM-ASSESS-CUM-AMT	Must be numeric	See Note 1
2136	AIMS-RESULTS-AMT	Must be numeric	See Note 1
2137	CLAIM-AMT	Must be numeric	See Note 1
2138	DELINQUENT-RETURN-AMT	Must be numeric	See Note 1
2139	AMENDED-RETURN-AMT	Must be numeric	See Note 1
2140	NOL-CF-DISALLOWED-AMT	Must be numeric	See Note 1
2141	CREDIT-CF-DISALLOWED-AMT	Must be numeric	See Note 1
2150	CF-CREDIT-TYPE DISP-CD/AIMS-RESULTS-AMT	1 Alpha Character If disposal code is 03, 04, 07-13, the AIMS results must be other than zero.	See Note 1 F5349-AMAXU Item 13
2151	DISP-CD/APPL-CD/AIMS-ACTIVITY-CD/ EXAM-UNAGREED-AMT	If disposal code is other than 07,11, or 12 with an Appeals Office code and activity code other than 001-199 the unagreed amount cannot be present.	F5349-AMAXU Item 13
2152	DISP-CD/AIMS-RESULTS-AMT	If disposal code is 02 then AIMS results must be zero.	F5349-AMAXU Item 13
2153	DISP-CD/AIMS RESULTS-AMT	If disposal code is 34 then AIMS results must be negative.	F5349-AMAXU Item 13
2154	DISP-CD/CLAIM-AMT	If disposal code is 34 then claim amount must be present.	F5349-AMAXU Item 13

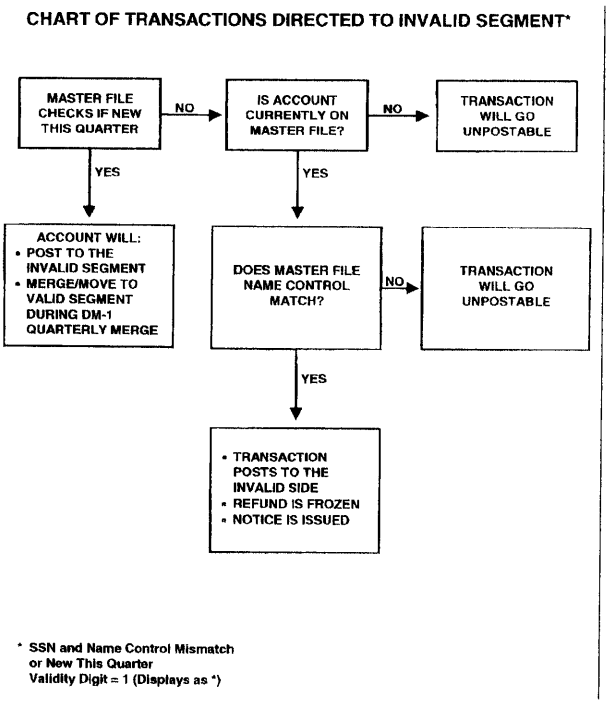
2155	DISP-CD/DISP-DT	If disposal code is 05 or 06 then disposal date must be before 10/01/1979.	F5349-AMAXU Item 13
2156	APPL-CD/DISP-CD/AIMS-ACTIVITY CD/ EXAM-UNAGREED-AMT	If disposal code is 07, 11, or 12 with an Appeals Office code present and activity code is other than 001–199, 224,287–290,480–483, 489 or 992 then Exam unagreed amount must be present.	F5349-AMAXU Item 18
2157	DISP-CD/AIMS ACTIVITY-CD/ EXAM-ADJUSTMENT-AMT	If disposal code is 03–13 and activity code is non-taxable (224, 287–290, 480–483, 489, or 992) then Exam adjustment amount must be present.	F5349-AMAXU Item 13
2158	DISP-CD/APPL-CD/AIMS-ACTIVITY-CD/ MANUAL-ASSESS-AMT/EXAM-ASSESS-CUM-AMT	If disposal code is 03, 04, 08–10, 12 (without an Appeals Office code) or 13 and activity code is other than 001–199, 224, 287–290, 480–483, 489, or 992 then manual assessment amount or Exam assess cum amount must be present.	F5349-AMAXU Item 13
2159	DISP-CD/DELQ-RET-CD/AIMS-ACTIVITY-CD/ AIMS-RESULTS-AMT/DISP-DT	If disposal code is 01 and disposal date is earlier than 01/01/1999 and delinquent return code is 0 and activity code is other than 001–199 then results amount must be zero.	F5349-AMAXU Item 13
2160	DISP-CD/AIMS-ACTIVITY-CD/ MANUAL-ASSESS-AMT 001–199	If disposal code is 01 or 02 and activity codes other than then manual assessment amount must be zero.	F5349-AMAXU Item 13
2161	DISP-CD/AIMS-ACTIVITY CD/ RPT-FILE-SOURCE-CD/ APPL-CD	If disposal code is 07 or 11 and report file source is other than 8 and activity code is other than 050, 052, or 056 then Appeals Office code must be present.	F5349-AMAXU Item 16
2162	EXAM-CLAIM-AMT-DISALLOWED/ CLAIM AMT/DISP-CD/ AIMS-ACTIVITY-CD	If disposal code is 02 and activity code not 001–199 then claim amount and Exam claim amount disallowed must both be zero.	F5349-AMAXU Item 13
2163	AIMS-SOURCE-CD/CLAIM-AMT	If source code is 30 then claim amount must be present.	F5349-AMAXU Item 21
2164	RETURN-RECVD-DT/AIMS-ACTIVITY-CD	If activity code is 202-223, 225–290, 495, 496, 530–539 then return received date must be valid.	See Note 1.
2166	EXAMINERS-TIME/CLAIM-HOURS	If claim hours are zero then examiners time must be present. If examiner's time is zero then claim hours must be present.	F5349-AMAXU Item 28 Item 23
2167	EXAM-CLAIM-AMT-DISALLOWED/CLAIM-HOURS/ EXAM-CLAIM-TYPE/CLAIM-AMT	If claim amount disallowed is greater than zero then claim hours, claim type and claim amount must be present.	F5349-AMAXU Items 21, 22, 23, AND 24
2168	MANUAL-ASSESS-AMT/AIMS-ACTIVITY-CD	If activity code is 224, 287–290, 480–483, 489, or 992 manual assessment amount cannot be present.	F5349-AMAXU Item 35
2169	IE-DOLLAR-PERCENT/IE-TIME-PERCENT	If International Examiner dollar is present then International Examiner time must be present.	F5349-AMAXU Items 402 and 403
2170	EXAM-CLAIM-AMT-DISALLOWED/DISP-CD	If disposal code is 34 then claim amount disallowed cannot be present.	F5349-AMAXU Item 22
2171	DISP-CD/CLAIM-HOURS	If disposal code is 34 then claim hours cannot be present.	F5349-AMAXU Item 23
2172	DISP-CD/EXAMINERS-TIME	If disposal code is 34 then examiners time cannot be present.	F5349-AMAXU Item 28
2173	DISP-CD/NOL-CF-DISALLOWED-AMT	If disposal code is 02 then NOL CF Disallowed Amt must be zero.	F5349-AMAXU Item 44
2174	DISP-CD/CREDIT CF-DISALLOWED AMT	If disposal code is 02 then the Credit CF Disallowed Amt must be zero.	F5349-AMAXU Item 46
2175	NOL-CF-DISALLOWED-AMT/NOL INDICATOR	If NOL-CF-Disallowed-Amt is greater than zero, then NOL Indicator must be a 1 or 3.	F5349-AMAXU Item 45
2176	CREDIT-CF-DISALLOWED-AMT/ CF-CREDIT TYPE	If the credit CF disallowed amount is greater than zero, then the CF credit type must be A thru Z or if credit CF disallowed is zero then CF credit type must be blank.	F5349-AMAXU Item 47
2180	EXAM-TECHNIQUE-CD/ORG-CD	If organization code is 1XXX then technique must be 3 else technique must be 1, 2, 6, or 7.	F5349-AMAXU
2181	AIMS-ACTIVITY-CD/ORG-CD	If organization code is 2XXX then activity code must be 000–199, 463–469, 471, 472, 530–539, 991 or 992.	F5349-AMAXU Item 2
2182	RELATED-TIN/RELATED-FILE-SOURCE-CD/ RELATED-MFT-CD/RELATED-NAME-CTRL/ RELATED-TAX-PRD	If related TIN is present then all five must be present.	F5349-AMAXU Items 405, 406, 407, and 408
2183	ORG-CD	Organization code must be 1001–1997, 1999, or 2001–2997.	F5349-AMAXU Item 29
2184	ORG-CD/CASE-GRADE	If organization code is 1XXX then the second digit of grade of case must be 1, 2, or 3.	F5349-AMAXU Item 32
2185	RPT-FILE-SOURCE-CD ORG-CD	If organization code is 2XXX the report file source cannot be 8.	See Note 1.

2186	CORRECTION-CD/RPT-EXTRACTION-CYC	If correction code is 4 then reports extraction cycle must be a prior fiscal year.	See Note 1
2187	SOURCE-CD/CLAIM-AMT	If source code is 31 then claim amount must be zero	F5349–AMAXU Item 21
2188	LARGE-CASE-CONDITION CD/ORG-CD	If LARGE-CASE-CONDITION-CODE is 1, then Org-Cd must be 1XXX.	F5349–AMAXU Item 29
2190	DISP-CD/DISP-DT/AIMS-RESULTS-AMT	If disposal code is 01 and disposal date is 01/01/199 or later, then results amount must be zero.	F5349–AMAXU Item 13
2541	FRAUD-COND-CD	2 numeric digits	F5349–AMAXU Item 38
2542	IE-DOLLAR-PERCENT	2 numeric digit. If organization code is 1XXX then must be numeric.	F5349–AMAXU Item 403
2543	IE-TIME-PERCENT	2 numeric digits. If organization code is 1XXX then must be numeric.	F5349–AMAXU Item 403
2560	SPECIAL-PROJECT-CD/ AIMS-AGING-REASON-CD	If special project code is 129 then AIMS-Aging-Reason-Cd must be 99.	F5349–AMAXU Item 410
2561	SPECIAL-PROJECT-CD/ AIMS-ACTIVITY-CD/ORG-CD	If special project code is 164, then organization code must be 2XXX and activity code must be 463–469, 471 or 472.	F5349–AMAXU Item 29
2562	DELQ-RET-CD/DELINQUENT RETURN-AMT/ DISP-DT	If delinquent return code is 1 or 2, and disposal date is 01/01/1999 or later, then delinquent return amount must be present.	F5349–AMAXU Item 414
4102	EXAMINERS-TIME-NET/DISP-CD	If disposal code is 01–13 then examiners time net cannot be less than zero.	F5349–AMAXU Item–28 See Note 3
4103	CLAIMS-HOURS-NET/DISP-CD	If disposal code is 01–13 then claims hours net cannot be less than zero.	F5349–AMAXU Item–23 See Note 3

Note 1 If this field is identified as an error, service center Exam processing will refer the problem to the service center User Support Unit to prepare a Form 5716 to be sent to National Office AIMS programming section.

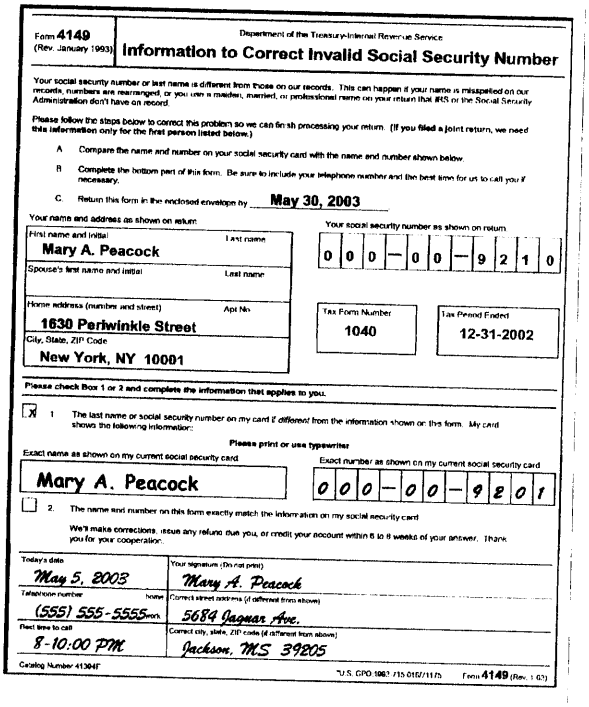
Note 2 Record previously did not pass the validity and consistency checks and was on an error register. Check has been changed and record is no longer in error. In order to have record revalidated and included in statistics a dummy correction of the technique code via command code AMAXU (Item 30) must be made.

Note 3 Return previously closed in a prior fiscal year and has been reclosed in current fiscal year. See Instructions for completing Form 5344, Item 24.



1. Figure 3.13.5-5
Chart of Transactions Directed to Invalid Segment

Figure 3.13.5-6



Form **4149**
(Rev. January 1993)

Department of the Treasury-Internal Revenue Service

Information to Correct Invalid Social Security Number

Your social security number or last name is different from those on our records. This can happen if your name is misspelled on our records, numbers are rearranged, or you use a maiden, married, or professional name on your return that IRS or the Social Security Administration don't have on record.

Please follow the steps below to correct this problem so we can finish processing your return. (If you filed a joint return, we need this information only for the first person listed below.)

A Compare the name and number on your social security card with the name and number shown below.

B Complete the bottom part of this form. Be sure to include your telephone number and the best time for us to call you if necessary.

C. Return this form in the enclosed envelope by **May 30, 2003**

Your name and address as shown on return

First name and initial: **Mary A. Peacock** Last name:

Spouse's first name and initial: Last name:

Home address (number and street): **1630 Periwinkle Street** Apt No.

City, State, ZIP Code: **New York, NY 10001**

Your social security number as shown on return: **000-00-9210**

Tax Form Number: **1040**

Tax Period Ended: **12-31-2002**

Please check Box 1 or 2 and complete the information that applies to you.

[X] 1. The last name or social security number on my card *if different* from the information shown on this form. My card shows the following information:

Please print or use typewriter

Exact name as shown on my current social security card: **Mary A. Peacock**

Exact number as shown on my current social security card: **000-00-9201**

[ ] 2. The name and number on this form exactly match the information on my social security card.

We'll make corrections, issue any refund due you, or credit your account within 6 to 8 weeks of your answer. Thank you for your cooperation.

Today's date: **May 5, 2003**

Your signature (Do not print): **Mary A. Peacock**

Telephone number: home **(555) 555-5555**

Correct street address (if different from above): **5684 Jaguar Ave.**

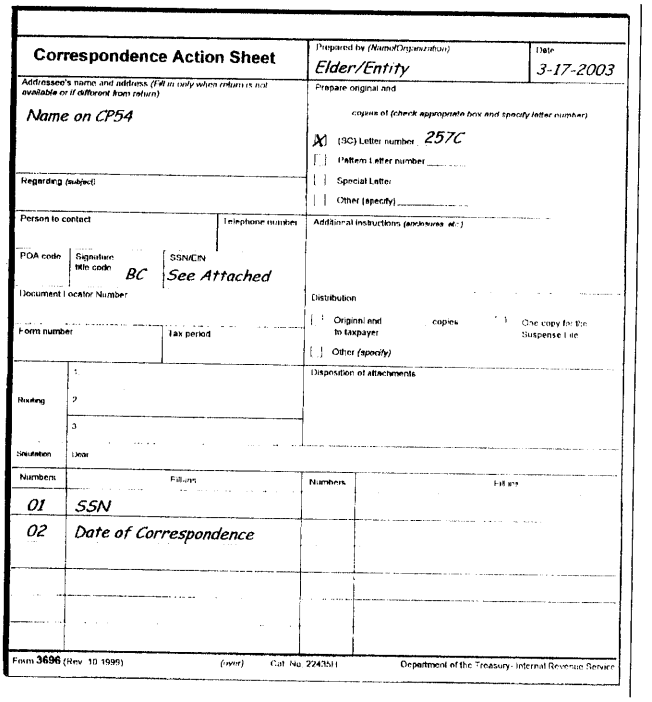
Best time to call: **8-10:00 PM**

Correct city, state, ZIP code (if different from above): **Jackson, MS 39205**

Catalog Number 41304F

U.S. GPO 1993-715-010/11175 Form **4149** (Rev. 1-93)

Figure 3.13.5-7



Correspondence Action Sheet

Prepared by (Name/Organization): Elder/Entity

Date: 3-17-2003

Addressee's name and address (Fill in only when return is not available or if different from return): Name on CP54

Prepare original and copies of (check appropriate box and specify letter number)

[X] (3C) Letter number: 257C

[ ] Pattern Letter number

[ ] Special Letter

[ ] Other (specify)

Regarding (subject)

Person to contact

Telephone number

Additional instructions (enclosures, etc.)

POA code

Signature title code: BC

SSN/EIN: See Attached

Document Locator Number

Distribution

[ ] Original and copies to taxpayer

[ ] One copy for the Suspense File

[ ] Other (specify)

Form number

Tax period

Routing 1 2 3

Disposition of attachments

Salutation: Dear

Numbers	Fill-ins	Numbers	Fill-ins
01	SSN		
02	Date of Correspondence		

Form 3696 (Rev. 10-1999) (over) Cat. No. 22435U Department of the Treasury - Internal Revenue Service

Exhibit 4.4.27-6 (02-08-1999)
Instructions for Resolving Accomplishment Errors

(Reference: IRM 4.4.27.6.8.4)

Exhibit 4.4.27-6 (02-08-1999)
Instructions for Resolving Accomplishment Errors

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
0000			See Note 2
0102	AIMS-AO-CD	2 numeric digits	See Note 1
0105	MFT-CD	2 numeric digits	See Note 1
0108	RPT-FILE-SOURCE-CD	Value Meaning 0 IMF SSN (valid) 1 IMF SSN (invalid) 2 BMF EIN 4 BMF SSN (valid and invalid) 5 NMF EIN 6 NMF SSN 7 Temporary TIN 8 WPT	See Note 1
0109	RGICC	4 numeric digits. See Ex.4.4.27-9	See Note 1.
0110	SCICC	4 numeric digits. See Ex.4.4.27-9	See Note 1.
2101	DISP-CD	2 numeric digits	F5349-AMAXU Item 13
2102	AIMS-SOURCE-CD	2 numeric digits	F5349-AMAXU Item 26
2103	AIMS-ACTIVITY-CD	3 numeric digits	F5349-AMAXU Item 27
2109	CORRECTION-CD	Value Meaning 0 report extraction (add) 1 Correction to an original report extraction (replace) 2 Deletion of a report extraction for the current fiscal year (subtract) 4 Re-establishment of a report extraction for a prior fiscal year (don't add) 9 Purge at end of fiscal year.	See Note 1.
2110	SPECIAL-PROJECT-CD	3 numeric digits	F5349-AMAXU Item 40
2111	PRIOR-AIMS-STATUS-CD	2 numeric digits	See Note 1.
2112	LARGE-CASE-COND-CD	1 numeric digit	F5349-AMAXU Item 400
2113	ORG-CD	4 numeric digits	F5349-AMAXU Item 29
2114	DELQ-RET-CD	1 numeric digit	F5349-AMAXU Item 37
2115	EXAM-CLAIM-TYPE	1 alpha character	F5349-AMAXU Item 24

2116	EXAM-TECHNIQUE-CD	1 numeric digit	F5349-AMAXU Item 30
2117	EXAMINERS-GRADE	2 numeric digits	F5349-AMAXU Item 31
2118	WHIPSAW-CD	1 alpha character	F5349-AMAXU Item 401
2119	NOL-INDICATOR	1 numeric digit	F5349-AMAXU Item 45
2120	RPT-EXTPACT-CYC	6 numeric digit	See Note 1
2121	EXAM-START-DT	6 numeric digits	See Note 1
2122	OPENING-CREATION-DT	8 numeric digits	See Note 1
2123	PRIOR-AIMS-STATUS-DT	8 numeric digits	See Note 1
2130	RET-POSTING-YR	Must be numeric	See Note 1
2131	TIN	Must be numeric	See Note 1
2132	CLAIMS-HOURS	Must be numeric	See Note 1
2133	MANUAL-ASSESS-AMT	Must be numeric	See Note 1
2134	EXAM-CLAIM-AMT-DISALLOWED	Must be numeric	See Note 1
2135	EXAM-ASSESS-CUM-AMT	Must be numeric	See Note 1
2136	AIMS-RESULTS-AMT	Must be numeric	See Note 1
2137	CLAIM-AMT	Must be numeric	See Note 1
2138	DELINQUENT-RETURN-AMT	Must be numeric	See Note 1
2139	AMENDED-RETURN-AMT	Must be numeric	See Note 1
2140	NOL-CF-DISALLOWED-AMT	Must be numeric	See Note 1
2141	CREDIT-CF-DISALLOWED-AMT	Must be numeric	See Note 1
2141	CF-CREDIT-TYPE	1 Alpha Character	See Note 1
2150	DISP-CD/AIMS-RESULTS-AMT	If disposal code is 03, 04, 07-13, the AIMS results must be other than zero.	F5349-AMAXU Item 13
2151	DISP-CD/APPL-CD/AIMS-ACTIVITY-CD/EXAM-UNAGREED-AMT	If disposal code is other than 07,11, or 12 with an Appeals Office code and activity code other than 001-199 the unagreed amount cannot be present.	F5349-AMAXU Item 13
2152	DISP-CD/AIMS-RESULTS-AMT	If disposal code is 02 then AIMS results must be zero.	F5349-AMAXU Item 13
2153	DISP-CD/AIMS RESULTS-AMT	If disposal code is 34 then AIMS results must be negative.	F5349-AMAXU Item 13
2154	DISP-CD/CLAIM-AMT	If disposal code is 34 then claim amount must be present.	F5349-AMAXU Item 13
2155	DISP-CD/DISP-DT	If disposal code is 05 or 06 then disposal date must be before 10/01/1979.	F5349-AMAXU Item 13
2156	APPL-CD/DISP-CD/AIMS-ACTIVITY CD/EXAM-UNAGREED-AMT	If disposal code is 07, 11, or 12 with an Appeals Office code present and activity code is other than 001-199, 224,287-290,480-483, 489 or 992 then Exam unagreed amount must be present.	F5349-AMAXU Item 18
2157	DISP-CD/AIMS ACTIVITY-CD/EXAM-ADJUSTMENT-AMT	If disposal code is 03-13 and activity code is non-taxable (224, 287-290, 480-483, 489, or 992) then Exam adjustment amount must be present.	F5349-AMAXU Item 13
		If disposal code is 03, 04, 08-10, 12	

	ACTIVITY-CD/MANUAL-ASSESS-AMT/EXAM-ASSESS-CUM-AMT	(without an Appeals Office code) or 13 and activity code is other than 001-199, 224, 267-290, 480-483, 489, or 992 then manual assessment amount or Exam assess cum amount must be present.	Item 13
2159	DISP-CD/DELQ-RET-CD/AIMS-ACTIVITY-CD/AIMS-RESULTS-AMT/DISP-DT	If disposal code is 01 and disposal date is earlier than 01/01/1999 and delinquent return code is 0 and activity code is other than 001-199 then results amount must be zero.	F5349-AMAXU Item 13
2160	DISP-CD/AIMS-ACTIVITY-CD/ MANUAL-ASSESS-AMT 001-199	If disposal code is 01 or 02 and activity codes other than then manual assessment amount must be zero.	F5349-AMAXU Item 13
2161	DISP-CD/AIMS-ACTIVITY CD/RPT-FILE-SOURCE-CD/APPL-CD	If disposal code is 07 or 11 and report file source is other than 8 and activity code is other than 050, 052, or 056 then Appeals Office code must be present.	F5349-AMAXU Item 16
2162	EXAM-CLAIM-AMT-DISALLOWED/CLAIM AMT/DISP-CD/AIMS-ACTIVITY-CD	If disposal code is 02 and activity code not 001-199 then claim amount and Exam claim amount disallowed must both be zero.	F5349-AMAXU Item 13
2163	AIMS-SOURCE-CD/CLAIM-AMT	If source code is 30 then claim amount must be present.	F5349-AMAXU Item 21
2164	RETURN-RECVD-DT/AIMS-ACTIVITY-CD	If activity code is 202-223, 225-290, 495, 496, 530-539 then return received date must be valid.	See Note 1.
2166	EXAMINERS-TIME/CLAIM-HOURS	If claim hours are zero then examiners time must be present. If examiner's time is zero then claim hours must be present.	F5349-AMAXU Item 28 Item 23
2167	EXAM-CLAIM-AMT-DISALLOWED/CLAIM-HOURS/EXAM-CLAIM-TYPE/CLAIM-AMT	If claim amount disallowed is greater than zero then claim hours, claim type and claim amount must be present.	F5349-AMAXU Items 21, 22, 23, AND 24
2168	MANUAL-ASSESS-AMT/AIMS-ACTIVITY-CD	If activity code is 224, 287-290, 480-483, 489, or 992 manual assessment amount cannot be present.	F5349-AMAXU Item 35
2169	IE-DOLLAR-PERCENT/IE-TIME-PERCENT	If International Examiner dollar is present then International Examiner time must be present.	F5349-AMAXU Items 402 and 403
2170	EXAM-CLAIM-AMT-DISALLOWED/DISP-CD	If disposal code is 34 then claim amount disallowed cannot be present.	F5349-AMAXU Item 22
2171	DISP-CD/CLAIM-HOURS	If disposal code is 34 then claim hours cannot be present.	F5349-AMAXU Item 23
2172	DISP-CD/EXAMINERS-TIME	If disposal code is 34 then examiners time cannot be present.	F5349-AMAXU Item 28
2173	DISP-CD/NOL-CF-DISALLOWED-AMT	If disposal code is 02 then NOL CF Disallowed Amt must be zero.	F5349-AMAXU Item 44
2174	DISP-CD/CREDIT CF-DISALLOWED AMT	If disposal code is 02 then the Credit CF Disallowed Amt must be zero.	F5349-AMAXU Item 46
2175	NOL-CF-DISALLOWED-AMT/NOL INDICATOR	If NOL-CF-Disallowed-Amt is greater than zero, then NOL Indicator must be a 1 or 3.	F5349-AMAXU Item 45
2176	CREDIT-CF-DISALLOWED-AMT/ CF-CREDIT TYPE	If the credit CF disallowed amount 15 greater than zero, then the CF credit type must be A thru Z or if credit CF disallowed	F5349-AMAXU Item 47

		is zero then CF credit type must be blank.	
2180	EXAM-TECHNIQUE-CD/ORG-CD	If organization code is 1XXX then technique must be 3 else technique must be 1, 2, 6, or 7	F5349-AMAXU
2181	AIMS-ACTIVITY-CD/ORG-CD	If organization code is 2XXX then activity code must be 000-199, 463-469, 471, 472, 530-539, 991 or 992.	F5349-AMAXU Item 2
2182	RELATED-TIN/RELATED-FILE-SOURCE-CD/RELATED-MFT-CD/RELATED-NAME-CTRL/RELATED-TAX-PRD	If related TIN is present then all five must be present	F5349-AMAXU Items 405, 406, 407, and 408
2183	ORG-CD	Organization code must be 1001-1997, 1999, or 2001-2997.	F5349-AMAXU Item 29
2184	ORG-CD/CASE-GRADE	If organization code is 1XXX then the second digit of grade of case must be 1, 2, or 3.	F5349-AMAXU Item 32
2185	RPT-FILE-SOURCE-CD ORG-CD	If organization code is 2XXX the report file source cannot be 8.	See Note 1.
2186	CORRECTION-CD/RPT-EXTRACTION-CYC	If correction code is 4 then reports extraction cycle must be a prior fiscal year.	See Note 1
2187	SOURCE-CD/CLAIM-AMT	If source code is 31 then claim amount must be zero	F5349-AMAXU Item 21
2188	LARGE-CASE-CONDITION CD/ORG-CD	If LARGE-CASE-CONDITION-CODE is 1, then Org-Cd must be 1XXX.	F5349-AMAXU Item 29
2190	DISP-CD/DISP-DT/AIMS-RESULTS-AMT	If disposal code is 01 and disposal date is 01/01/199 or later, then results amount must be zero.	F5349-AMAXU Item 13
2541	FRAUD-COND-CD	2 numeric digits	F5349-AMAXU Item 38
2542	IE-DOLLAR-PERCENT	2 numeric digit. If organization code is 1XXX then must be numeric.	F5349-AMAXU Item 403
2543	IE-TIME-PERCENT	2 numeric digits. If organization code is 1XXX then must be numeric.	F5349-AMAXU Item 403
2560	SPECIAL-PROJECT-CD/AIMS-AGING-REASON-CD	If special project code is 129 then AIMS-Aging-Reason-Cd must be 99.	F5349-AMAXU Item 410
2561	SPECIAL-PROJECT-CD/AIMS-ACTIVITY-CD/ORG-CD	If special project code is 164, then organization code must be 2XXX and activity cede must be 463-469, 471 or 472.	F5349-AMAXU Item 29
2562	DELQ-RET-CD/DELINQUENT RETURN-AMT/DISP-DT	If delinquent return code is 1 or 2, and disposal date is 01/01/1999 or later, then delinquent return amount must be present.	F5349-AMAXU Item 414
4102	EXAMINERS-TIME-NET/DISP-CD	If disposal code is 01-13 then examiners time net cannot be less than zero.	F5349-AMAXU Item-28 See Note 3
4103	CLAIMS-HOURS-NET/DISP-CD	If disposal code is 01-13 then claims hours net cannot be less than zero.	F5349-AMAXU Item-23 See Note 3

Note 1 If this field is identified as an error, service center Exam processing will refer the problem to the service center User Support Unit to prepare a Form 5716 to be sent to Headquarters Office AIMS programming section.

Note 2 Record previously did not pass the validity and consistency checks and was on an error register. Check has been changed and record is no longer in error. In order to have record revalidated and included

in statistics a dummy correction of the technique code via command code AMAXU (Item 30) must be made.

Note 3 Return previously closed in a prior fiscal year and has been reclosed in current fiscal year. See instructions for completing Form 5344, Item 24.

http://www.unclefed.com/GAOReports/ggd95-148_sum.html

GGD-95-148

August 30, 1995

Tax Administration: IRS Could Do More to Verify Taxpayer Identities

GAO reviewed the Internal Revenue Service's (IRS) procedures for processing and posting tax returns with missing or incorrect social security numbers (SSN), focusing on: (1) the growth in accounts with missing or incorrect SSN on IRS individual master file (IMF); (2) IRS procedures for verifying the identities of tax return filers; and (3) the potential effect of these procedures on IRS plans to modernize the tax system and on the income-matching program.

GAO found that: (1) the average annual growth rate for invalid IMF accounts was significant from 1986 through 1994; (2) IRS has revised its procedures to require taxpayers with missing or incorrect SSN or temporary numbers to provide documentation that verifies their identity; (3) these revised procedures could help reduce the number of invalid IMF accounts when fully implemented; (4) the IRS Tax Modernization System is in jeopardy because the current master file structure allows two or more taxpayers to have accounts under the same number, or one taxpayer to have several accounts under different numbers; (5) the IRS income-matching program is hampered by posting returns to IMF invalid accounts; and (6) IRS plans to assign permanent taxpayer identification numbers to filers that are ineligible to obtain SSN and encourage the use of these numbers on information returns.

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Exhibit

Justification-1,

Internal Revenue Manual at 3.13.5.8.16.2 (01-01-2003)

Internal Revenue Manual at Figure 3.13.5-28.

Internal Revenue Manual at Figure 3.13.5-29.

Internal Revenue Manual at Figure 3.13.5-30.

3.13.5.8.16.2 (01-01-2003)
Inputting a CC IRCHG

1. For IRS to validate an account, input must be made to the account (with the new name) that is on the invalid segment of Master File.
2. The input procedures are the similar for CCs IRCHG and INCHG.
    1. First enter CC ENMOD,
    2. Overlay with CC ENREQ.
3. However a Command Code definer of "R" on CC ENREQ will bring up CC IRCHG.
4. CC IRCHG requires a "Justification indicator" .
5. The Justification indicator is visible in the Entity portion of the Master File.
    1. When the "Justification indicator of 1" is present, the account is treated as valid.
    2. "Justification indicator of 2" will reverse the account to invalid.
6. When CC IRCHG is used, a TC 016 will generate. A computer generated TC 510 will automatically release any overpayments, EITC due the taxpayer .
7. The account is subject to DM-1 quarterly updating.
8. To validate the name of a taxpayer and establish their account on Master File input CC ENMOD, overlay with CC ENREQR to bring up CC IRCHG, the following data is needed:
    1. Justification indicator "1"
    2. New name control
    3. Primary name
    4. Address
    5. Year name line
    6. TC 000
    7. Filing status
    8. Enter your reason for the change in the REMARKS field, then transmit

NOTE:
This will generate a TC 016.

See Figure 3.13.5-28.

Figure 3.13.5-28 <http://www.irs.gov/irm/part03/33759030.GIF>

To validate the name of a primary taxpayer, input CC ENMOD, then overlay with CC ENREQR to bring up CC IRCHG. The following information is needed:

1. Justification indicator "1" .
2. Enter your reason for the change in the REMARKS field, then transmit.

NOTE:
This will generate a TC 016.

See Figure 3.13.5-29.

10.

Figure 3.13.5-30 <http://www.irs.gov/irm/part03/33759032.GIF>

3.13.5.8.16.3 (01-01-2003)
Reversing a Taxpayer Using CC IRCHG

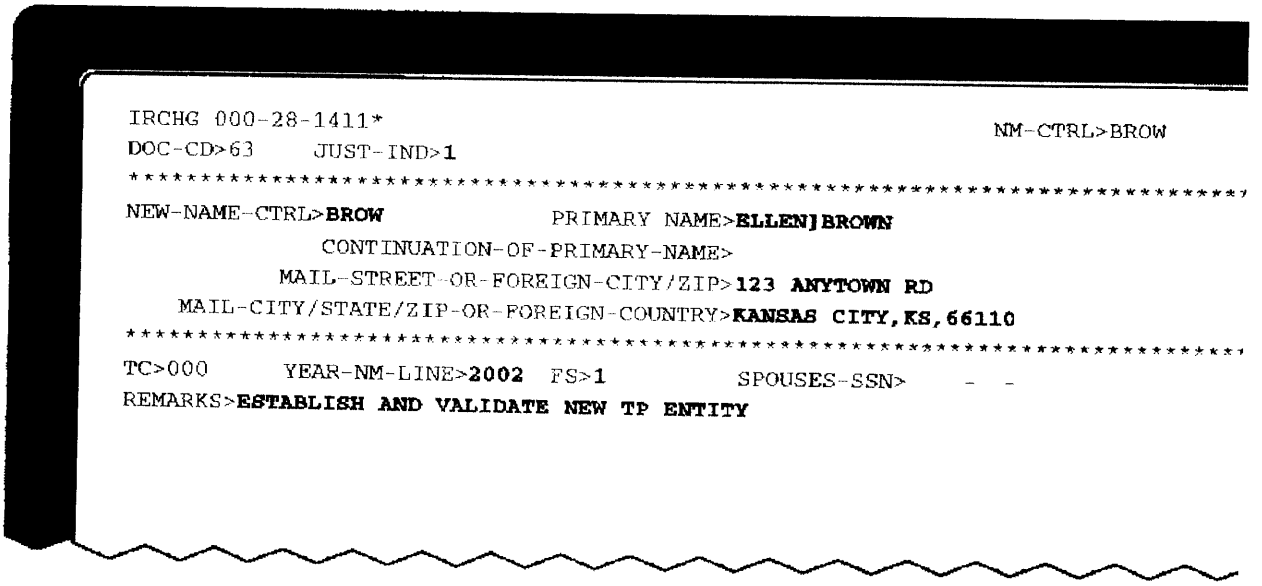
1. To reverse IRS validity for a spouse , input CC ENMOD, then overlay with CC ENREQR to bring up CC IRCHG:
   1. A justification indicator of "2" must be used.
   2. Year name line.
   3. Spouse's TIN.
   4. Enter your reason for the change in the REMARKS field, then transmit.

   NOTE:
   This will generate a TC 016.

2. To reverse IRS validity for the primary taxpayer, input CC ENMOD, then overlay with CC ENREQR to bring up CC IRCHG.
   1. A justification indicator of "2" must be used.
   2. Enter your reason for the change in the REMARKS field, then transmit.

   NOTE:
   This will generate a TC 016.

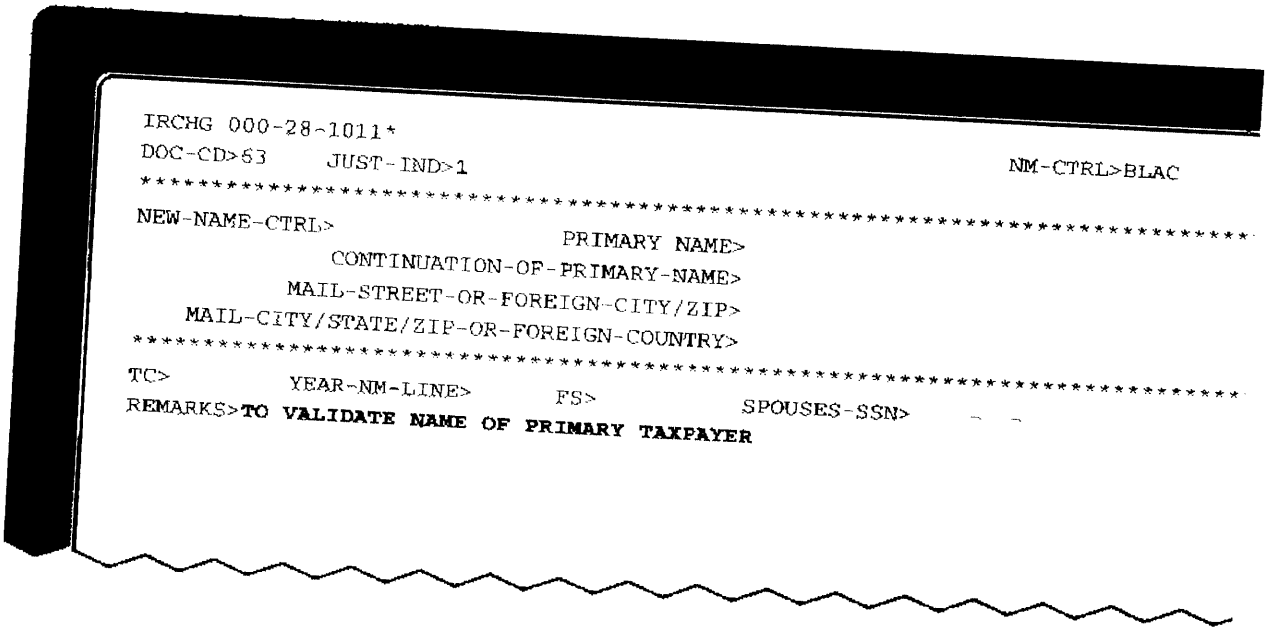
3. When a reversal of IRS validity is completed on a primary account, the account will remain on the valid segment of the Master File. However, the "IRS name control" is now considered invalid. If the taxpayer files in the future years using the reversal "name," the document will post to the invalid segment of Master File.
4. At the sites option, management approval may be required before completing this type of correction. Quality review should be performed at management's discretion.



IRCHG 000-28-1411* NM-CTRL>BROW
DOC-CD>63 JUST-IND>1
****
NEW-NAME-CTRL>**BROW** PRIMARY NAME>**ELLEN]BROWN**
CONTINUATION-OF-PRIMARY-NAME>
MAIL-STREET-OR-FOREIGN-CITY/ZIP>**123 ANYTOWN RD**
MAIL-CITY/STATE/ZIP-OR-FOREIGN-COUNTRY>**KANSAS CITY,KS,66110**
****
TC>000 YEAR-NM-LINE>**2002** FS>1 SPOUSES-SSN> - -
REMARKS>**ESTABLISH AND VALIDATE NEW TP ENTITY**

Figure 3.13.5-28

Figure 3.13.5-29



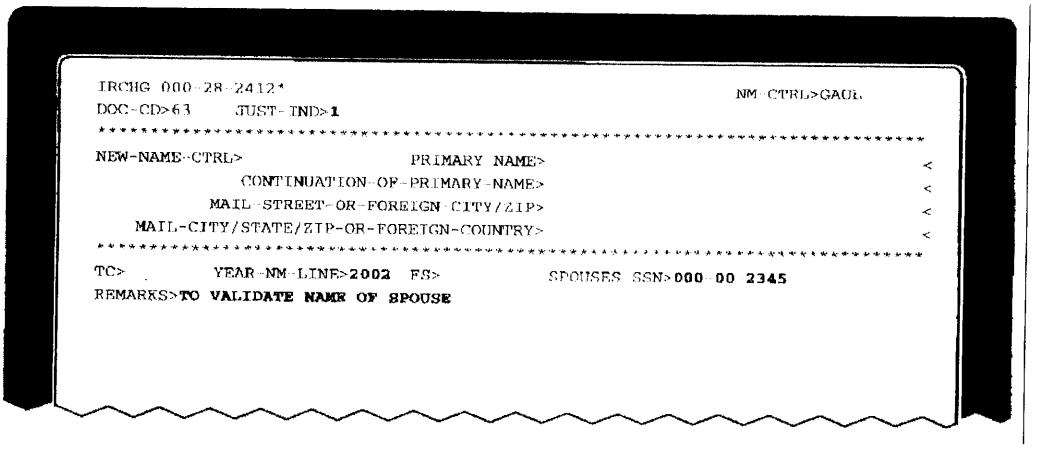


Figure 3.13.5-30

Exhibit

Filing Requirement Codes,

MFR-

Mail Filing Requirement,

ADP IDRS Document 6209 – at page 8-72.

Law Enforcement Manual III – at page LEM 3(27)(68)0-8.

Law Enforcement Manual III – at page LEM 3(27)(68)0-9.

Law Enforcement Manual III – at page LEM 3(27)(68)0-10.

5 *Filing Requirement Codes (FR Codes)*

FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. LEM (3(27)(68)0)

Following is a BMF, IMF, EPMF, IRAF list and compatibility chart for quick reference:

FR	BMF Form No.
00	941, 1120, 990 (Return not required)
0	All (Return not required)
01	941, 1120/1120A, 990, 990 EZ
1	942*,720,CT-1, 706's (D), 706G-S(T) 1066
1	990C, 990T, 5227, 990PF
1	990, 4720
1	1065*, 1041*
1	943,940,940EZ,11C,730,2290,1042,1120P C,1066, 945 required to be mailed if filed
02	941 (Employment Code F)
02	1120S, 990
2	CT-1 990C, 5227, 990, 990T (401(a)), 940EZ
03	990 Group Return
03	941 no longer liable—Final Return Current Calendar Year
03	1120L
04	941E,1120M,1120PC
4	990 BL, 1120M
4	720 Casual Filer
06	941SS
06	1120F
06	990 Church
6	720 with abstract #50 or 56
7	720 (Windfall Profits Tax abstract #52)
7	942PR (Location code 86601)
07	941PR (Location code 86601)
7	940PR (Location code 86601)
07	1120 (6 mos. extended)
7	943PR (Location code 86601)

FR	IMF Form No.
00	1040ES only—no 1040
01	1040 not required
02	1040A, 1040EZ (Schedules A,B)
04	1040 full non-business (Sch. A,B,D,E)
05	1040 Business (SchA,B,D,E,C,F)
06	1040SS
08	INACTIVE
09	1040NR
10	Schedule F Business with farm package
11	IMF Child Care Credit Present
12	Schedule R/RP present
13	IMF 1040 EZ
14	IMF 1040A (Sch. R/RD present) IRAF
15	IMF 1040T
16	Unnecessary filing
17	Pension Withholding
0	Not Required to File
8	INACTIVE

EPMF	
X	5500
T	5500-C/R

3(27)(68)2.3 (1-1-90)
Employment Codes (BMF)

Employment Codes (EC) identify employers who are other than normal business employers.

EC	Numeric Equivalent (Internal Use Only)	Employer
F	6	Federal Employer
G	7	State or local government agency, subject to withholding tax only. Utilize with 941 filing requirement 4.
M	4	Maritime Industry Credit Freeze on refunds and offset out for Form 941 pending receipt of supplemental return recording wages paid to employees at sea.
S	2	Foreign Subsidiary having filed Form 2032 to extend SS coverage to certain employees of the subsidiary.
W	3	Non-profit organization exempt from FUTA (Form 940) withholding. (Sec. 501(c)(3)IRC)
—	9	Deletes employment codes.
C	8	Form 8274 filed by church or church controlled organization to elect not to pay FICA tax for their employees.
T	1	State or local government agency that has entered into a 218 agreement with SSA.

3(27)(68)2.4 (1-1-90)
Filing Status Codes (IMF)

(1) Filing Status Codes (FSC) identify the current marital filing status of the individual taxpayer.

FSC	Filing Status
0	Single, filing declaration of estimated income tax
1	Single
2	Married, filing joint return
3	Married, filing separate returns, spouse exemption not claimed
4	Unmarried, head of household
5	Surviving widow or widower with dependent child
6	Married filing separately claiming spouse as exemption
7	Head of household, with an unmarried child's name listed on return, but no exemption claimed. (Processed same as FSC 4). Also married filing a declaration of estimated income tax.

3(27)(68)2.5 (1-1-90)
Filing Requirement Codes (FRC); Mail Filing Requirements

(1) FR Codes are posted to the Entity Section of the Master File to identify the types of returns a taxpayer must file. They are also used to identify the types of forms the IRS must mail to the taxpayer. These codes are also known as Mail Filing Requirements (MFR). Following is a BMF-IMF-EPMF-IRAF list and compatibility chart for quick reference: *1120 Return cannot be input to module with 942, 1041, 1120, 990PF, 990C, 990, 990T, 4720 or 1065 FR; 942, 1041 Return cannot be input to module with 1120 or 1065 FR; 1065 Return cannot be input to module with 942, 1041 or 1120FR.

FR	File	Form Numbers
00	BMF	941, 1120, 990 (Return not required)
0	BMF	All (Return not required)
01	BMF	941, 1120/1120A, 990
1	BMF	942*, 720, CT-1, 990C, 990T, 5227, 990PF, 990, 1042
1	BMF	1065*, 1041*
1	BMF	943, 940
1	BMF	11C, 730, 4720, 2290, 1120PC
1	BMF	1042, 1066
02	BMF	941 (EC-F EMP)
02	BMF	1120S
02	BMF	990 Not required to file
2	BMF	CT-1, 990C, 990T, (401(a)), 5227
03	BMF	941 no longer liable—Final Return Current Calendar Year
03	BMF	1120L
03	BMF	990 Group Return
04	BMF	941E, 1120M, 1120PC
4	BMF	720 Casual Filer, 990BL
04	BMF	Form 990 BL
06	BMF	941SS
06	BMF	990 (church)
6	BMF	720 w Abstract #50 or 56
06	BMF	1120F
7	BMF	942PR (Location code 86601)
07	BMF	941PR (Location code 86601)
7	BMF	940PR (Location code 86601)
07	BMF	1120 (6 months extended)
07	BMF	990 (Government 501(c)(1))
7	BMF	943PR (Location code 86601)
7	BMF	720 (Windfall Profit Tax—Abstract #52)
8	BMF	Inactive (except 941 and 1120)
88	BMF	Inactive 941, 1120, 990
09	BMF	941M Criminal Filer
9	BMF	720M
09	BMF	1120 POL
10	BMF	1120H
10	BMF	941M Civil Filer
11	BMF	1120ND
11	BMF	941
12	BMF	941
13	BMF	Form 990 Religious not required to file
13	BMF	941
14	BMF	941
14	BMF	1120 (Subsidiary)—TC 590 CC14 posted
15	BMF	1120FSC
16	BMF	1120 DF
17	BMF	1120 RIC
18	BMF	1120 REIT
19	BMF	1120 personal service corp.
51	BMF	941 no longer liable—Final Return Last Calendar Year
88	BMF	Inactive (941, 1120, 940)
00	IMF	1040ES only—No 1040
01	IMF	1040 Not required
02	IMF	1040A and 1040EZ
03	IMF	1040 principal non-business (Sch. A, B)
04	IMF	1040 full non-business (Sch. A, B, D, E)
05	IMF	1040 business (Sch. A, B, D, E, C, F)
06	IMF	1040SS
07	IMF	1040PR
08	IMF	INACTIVE
09	IMF	1040NR
10	IMF	Sched. F Bus. with Farm Package
11	IMF	IMF Child Care Credit Present
12	IMF	Sch. R/RP Present

FR	File	Form Numbers
0	IRAF	Not Required to File
8	IRAF	Inactive (closed by Form 2363)
0	EPMF	Return type not required
1	EPMF	Return type required
8	EPMF	Inactive

(2) Form 941—Employer's Quarterly Federal Tax Return (withholding and FICA taxes.)

00	Return not required to be mailed or filed.
01	Return required to be mailed and filed quarterly.
02	Return required to be mailed and filed quarterly. Employment Code F Employer.
03	Identifies taxpayers who are no longer liable for Form 941 taxes but to whom Publication is to be mailed. After mailing Publication 393, FR is set to 51. (Computer-generated).
04	Form 941E, Employers Quarterly Federal Tax Return. Non-FICA, required to be mailed and filed quarterly. Used by Employers identified by Employment Code G.
05	Reserved for programming use.
06	Virgin Islands (DO 66), Guam and American Samoa (DO 98) Filer—Form 941SS, otherwise same as FR 1.
07	Puerto Rico (DO 66) filer—Form 941 PR in Spanish, otherwise same as FR 1.
09	Payment of Form 941M required monthly. Mailing functions are not performed by the Martinsburg Computing Center.
10	Same form as FRC 09, Civil Penalty Filer
51	Final Form 941 was filed in previous calendar year.
88	Account currently inactive. Return not required to be mailed or filed.

(3) Mag-Tape Code (Effective July 1970).

0	Regular return.
1	Form 940/941 Mag. Tape.
2	Form 940 only Mag. Tape.
3	Form 941 only Mag. Tape.
9	Changes codes 2 or 3 to zero.

(4) Form 1120—U.S. Corporation Income Tax Return

00	Return not required to be mailed or filed.
01	Form 1120/1120A required.
02	Form 1120S required.
03	Form 1120L required.
04	Form 1120M required, 1120 PC required.
05	Reserved for programming use.
06	Form 1120F required.
07	Form 1120 required to be filed. Permanent six-month extension granted.
09	Form 1120POL required. Return not required to be mailed. No FTD mail-out.
10	Form 1120H required.
11	Form 1120ND required.
14	Subsidiary Organization. Return not required to be mailed or filed.
15	F1120FSC required.
16	1120 DF required
17	1120 RIC required
18	1120 REIT required
19	Corporation Income (Personal Service Corporation)
88	Account currently inactive. Return not required to be mailed or filed.

Exhibit

Transaction Code 971.

Law Enforcement Manual III, 3(27)(68)0 – at page 3(27)(68)0-158.

ADP IDRS Document 6209 – at page 8-54.

(22) TC 961—Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity and reverses TC 960 and zeros the Magnetic Tape Indicator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
961		I/B	RV CAF IND, Mag Tape Ind	77
		E	Reverses Centralized Authorization File Indicator	

(23) TC 962—Updates CAF Indicator in the module does not reverse TC 960. BMF: For Reporting Agents File. Posts to the entity and updates the Magnetic Tape Indicator.

TC	DR/CR	File	Abbr. & Title	Doc. Code
962		I/B	UP CAF IND, Mag Tape IND	77
		E	Update CAF Indicator	

(24) TC 970—Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.

TC	DR/CR	File	Abbr. & Title	Doc Code
970		B	Additional Schedules	

(25) TC 971—Input transaction used to post identifying XREF TIN/Tax period data whenever a TC 150 or Amended/Duplicate return has posted to an incorrect TIN/Tax Period.

TC	DR/CR	File	Abbr. & Title	Doc. Code
971		I, B	DUP XREF Duplicate/Amended Return Cross Reference TIN/Tax Period Data	77

(26) TC 976—Identifies an input return (TC 150) which caused a duplicate posting condition. Also identifies an amended return (TC 150 with Condition Code G). CP 193 will be issued unless unreversed TC 420 or 424 is posted; in that case, CP 293 will be issued (except for Forms 1065 with PIA codes of 6212 or 6218). Tax module is frozen from offset/refund until an Examination/DP adjustment is posted subsequent to TC 976 posting.

TC	DR/CR	File	Abbr. & Title	Doc. Code
976	Credit	B	AMEND/DUPL Posted Duplicate Return	Generated Transaction

(27) TC 976—Identifies the input return which causes a duplicate posting condition. TC 150 is replaced with TC 976 by computer. IMF: CP 36, Notice of Duplicate Return is issued. Prints CP 29 indicator on CP 36 if module contains an amended return with other than Doc. Code 54; amended return freeze was on in module at beginning of cycle; and current processing cycle is later than 19 cycles from normal return due date. Tax module is frozen from offsetting and refunding until released by an Examination (TC 30X) or DP tax (TC 29X) adjustment. IRAF: CP 336 (IRAF) Notice of transcript of duplicate return is issued.

TC	DR/CR	File	Abbr. & Title	Doc. Code
976	Credit	I A	DUPL RET Posted Duplicate Return	Generated Transaction

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
960		I/B/E	Add Centralized Authorization File Indicator Reporting Agents File	77	Adds CAF indicator to the module. Causes notices and/or refunds to be sent to authorized representative. Also can be generated when a TC 150 or 620 (BMF) with a significant CAF code posts and an unreversed TC 960 is not already posted. Also posts to the entity and sets the Magnetic Tape Indicator.
961		I/B/E	Reverse Centralized Authorization File Indicator	77	Reverses TC 960 and zeros module CAF indicator. BMF: For Reporting Agents File, posts to the entity, and zeros the Magnetic Tape Indicator.
962		I/B/E	Update Centralized Authorized File Indicator	77	Updates CAF indicator in the module; does not reverse TC 960. BMF: For Reporting Agents File, posts to the entity and updates the Magnetic Tape Indicator.
970		B	F720 Additional Schedules; or	Generated Transaction	Generated when MFT 03 TC 150 posts with data transcribed from accompanying F8743.
			F945 liability amounts from F945-A and related dates		Generated when MFT 16 TC 150 posts with data transcribed from accompanying F945-A.
			F941 liability amounts from Schedule B and related dates		Generated when MFT 01 TC 150 posts with data transcribed from accompany Schedule B.
971		B/I	Amended/Duplicate Return Cross Reference TIN/Tax Period Data - Bankruptcy Abatement	77	Used to post identifying XREF TIN/Tax period data whenever a TC 150 976/977 return has been posted to an incorrect TIN/Tax Period, or an amended return has been received (CC10, 12-15). (See Section 8 for action codes.) When inputting 971 on FRM77, transaction date must be return received date as posted on IDRS or CFOL.
972		B/I	Reverses Amended/Duplicate Return XREF TIN/Tax Period Data	77	Used to reverse TC 971.
973		B	Application for Tentative Refund F1139 Processed	77	Identifies receipt of Form 1139 application of tentative refund for corporation (valid for input after 4/1/93).

Exhibit

Transaction Code 425

ADP IDRS Document 6209 at page 8-24.

ADP IDRS Document 6209 at page 12-8.

ADP IDRS Document 6209 at page 12-9.

ADP IDRS Document 6209 at page 12-10.

ADP IDRS Document 6209 at page 12-3.

ADP IDRS Document 6209 at page 12-18.

ADP IDRS Document 6209 at page 4-15.

ADP IDRS Document 6209 at page 4-16.

IR Manual 5532.52 at page 5500-68.

IR Manual 5532.52 at page 5500-69.

Trans Code	DR/CR	File	Title	Valid Doc. Code	Remarks
424		I/B/E	Examination Request Indicator	77	Return referred to Examination or Appeals Division. Generates Examination opening inventory information. Deletes record, if present, from DIF file. This transaction can also be generated for IMF when an IRP Underreported Case is referred to Exam. Generated as a result of input through PCS
425		I	Reversed TC 424	Generated Transaction	A TC 424 which was reversed.
427		B/E	Requests Returns from SERFE file	77	Requests blocks or return from the SERFE file
428		I/B/E	Examination or Appeals Case Transfer	Generated Transaction	Updates the AIMS Control Number D.O. or SC Code on unreversed TC 420 or 424. Does not post to the IMF or BMF as a transaction. Generated when an Examination or Appeals Division case transfer is entered on the AIMS terminal. Contains the DO or SC code to which the case is being transferred. CC 89 allows refund & credit elect but prevents offset.
429		I/B	Request AIMS Update from MF	77	Request that an update record reflecting current MF information be sent to the AIMS data base. Does not post to MF. Also used to release tax shelter freeze (–E).
430	Credit (PJ)	I	Estimated Tax Declaration	20, 61	Posts to the MF and establishes a tax module, if necessary, to record ES tax payment. Reversed by TC 661 or 662.
430		I	Entity Created by TC 430	Generated Transaction	Indicates that the Master File Entity was created from the posting of the ES payment. Posts to the Entity.
431			Obsolete		
432		I/A	Entity Updated by TC 430	Generated Transaction	Designates an Estimated Tax Declaration which updated Entity Data and is posted to the Entity Transaction Section. Not directly input to IRAF. Generated to IRAF as result of name change on IMF.
446		I/B E/A	Merged Transaction Indicator	Generated Transaction	Posts to the MF module which receives the merged transactions from the module which is dissolved. Contains current cycle and a list of the transactions merged in the cycle the TC 446 posts. The transactions contain a cycle prior to that of the TC 446.
450	Debit (PJ)	I/B/A	Transferee Liability Assessment		May be posted as part of 370 transaction only.

Location	Status Code	Definition
	55	Overage Replies—Returns identified on the Status Workload Review List as being over 30 days old. Interim Letter (Form 9174) is computer generated and mailed to the taxpayer.
	56	Local Definition
	57	Overage Replies—Returns identified on the Status Workload Review list as being over 60 days old.
Suspense	34	TEFRA Suspense— TEFRA investor/shareholder returns in service center ESU awaiting partnership/S corporation examination results.
Appeals	80	Nondocketed
	81	Unassigned
	82	Docketed
	83	Local Definition
	84	ESP for Closure
	85	Reserved
	86	Reference Return
	87	Closed to Appeals Processing Section
	88	Tried — District Counsel
	89	Reserved
Closed	90	CLOSED (Computer Generated)— All examined and nonexamined Examination and Appeals closings. Cannot be input via Examination Update or Examination Correction Request procedures.
	99	PCS controlled related return. This status code is computer generated to identify ESS/ESU inputs on the AM424 Reject Register.

Other Information

Status Codes 07, 17, 18, 52, and 56 are for use locally to control returns. New uses of these codes must be cleared by the region prior to implementation.

All classification returns must be updated to a status code greater than 06.

(5) PDT Indicator

When TC 016 is input for Potentially Dangerous Taxpayer cases the first page of AMDISA print will show PDT.

4 *Blocking Series*

MF Sorting and Blocking Series for Document Code 47 Adjustments

(Reference: IRM 48(13)2 Text 522, 522.(27) and 532.7)

Adjustment Form Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5344	01-04,08-10,12,13,34	*Original/ELF/SFR	000-079	080-099
	01-04,08-10,12,13,34	&Copy	900-979	980-999
	01-04,08-10,12,13,34	$BRTVU/RTVUE/ MACS	200-249	200-249
	07, 11, 12 with AOC	Either	100-179	180-199
	Partial Assessment	No Return	100-179	180-199
5351, 5546	20-22,25,30-32,35,42,45,99	*Original	600-679	680-699
	28,29,33,36-41	No Return	100-179	180-199
	@All non-examined DC's	+BRTVU/RTVUE/ MACS	250-299	250-299
5403	01,03	*Original/ELF/SFR	700-749	750-759
	01,03	&Copy/BRTVU/ RTVUE	790-799	760-769
	Partial Assessment	No Return	780-789	
5570	30,45	Either	700-779	780-789

* Use an original return blocking series for electronically filed returns, and cases in which the TC 150 is an SFR/Dummy TC 150. The original return blocking series is necessary since there is not a paper original return for either of these type cases. If the copy blocking series is used, a CP notice will be generated instructing Files to pull the original return and associate it with the examined closing which is inapplicable.

@ See Exhibit Text -.05(2) for a list of non-examined disposal codes.

& The copy blocking series will generate a CP notice instructing Files to pull the original return and associate it with the examined copy.

+ This blocking series will not generate a CP notice or control DLN therefore the original return will remain filed under the DLN that contains the "X".

$ This blocking series will generate a control DLN but will NOT generate a CP notice to pull the original return and associate is with the examined copy. In most cases, the original return will remain filed under the TC 150 DLN.

For ADJ54 Blocking series refer to IRM 3(15)60. For Appeals manual assessments, use 135-138.

NMF Blocking Series

(Reference: IRM 48 (13)2 Text 833)

Type of Tax	Form No.	Deficiencies, Additional Assessments	Overassessments, Disallowed Claims, Refiles, etc.
Employment	941	120-124	125-139
	1042	140-144	145-149
	942	150-164	165-179
	943	180-187	188-195
	100% pen.	196-198	

Type of Tax	Form No.	Deficiencies, Additional Assessments	Overassessments, Disallowed Claims, Refiles, etc.
	3645	199	
Individual Income	1040	200-239	240-279
	1041	280-282	283-289
	1065	290-292	293-298
	3645	299	
Corporation	1120	300-334	335-369
	1120S & 1120 DISC	370-374	375-379
	1120L&M	380-384	385-389
	990C&T	390-392	393-398
	3645	399	
Excise	720	400-404	405-409
	730	410-414	415-419
	2290	420-424	425-429
	11C	456-457	458-459
	3780	460-462	463-464
	678	465-467	468-469
	Marijuana	485-488	489
	3645	490-495	
	Trust Fund Recovery Penalty	496-499	
Estate and Gift	706	500-524	525-549
	709	550-575	576-599
RR Retirement	CT-1	700-724	724-749
	CT-2	750-774	775-799
FUTA	940	800-849	850-899
Misc. Forms	900-949	950-999	

Note: Nonexamined closings with returns (disposal codes other than 01-04, 07-12, or 34) are numbered in the 650-699 series. Nonexamined closing without returns, i.e., disposal codes 28, 29, or 33 will be numbered in the 1NN series (it is not necessary to send closings without returns to Accounting for NMF indexing).

Note: For Forms 5570, Appeals Short Closings, assign a block number in the 700-779 series manually.

Note: Long closings to Appeals will be numbered in the 100 to 199 blocking series.

5 Disposal Codes

These two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division.

Disposal Codes 01 through 04 and 07 through 13, pertain to examined returns.

(2) Organization Code

A code which describes the exact location of an Examination case. This is a four digit entry. Organization code 1000 thru 1999 indicates Revenue Agents; 2000 thru 2999 indicates Tax Auditors; and 5000 thru 5999 are used by the Service Center. Organization Code 7000 thru 7999 are used by EP and EO Cases.

Position	Explanation
1	Identifies the major Function immediately below division level.
2	Identifies the branch (or equivalent) within a Function.
3 & 4	Identifies the group (or equivalent) within a branch.

Codes 1999 and 2999 are reserved for cases being transferred.

Codes 1998 and 2998 are reserved for PSP.

(3) Source Codes—Grouped by Category (effective 1/94)

This is a two digit entry to identify the type of program being examined. All source codes are valid for district Examination Functions. Service Center Examination Branches can only use the source codes marked by asterisk (*).

Computer Identified Returns	
01	Tax Shelters—Automatic IMF, Automatic BMF Source returns
02	DIF (Discriminant Function)
Service Center Initiated Examination Program	
03*	Unallowable Items
04*	Multiple Filers
06*	Correspondence Examination
08*	Self-Employment Tax
11*	Studies, Tests, and Research Programs
14*	IRP—High Underreporter
23*	IRA Recovery
24*	Nonfiler/Refusal to File TDI
25*	Substitute for Return
26*	Minimum Tax Program
48*	Related to SC Unallowable
DIF Related	
05	Pickup Related—DIF Related
10	Multi-Year Examination—DIF Related
12	Delinquent Return—DIF Related
Non-DIF Related	
40	Multi-Year Related to Non-DIF
44	Delinquent Return Related to Non-DIF
50	Pickup Related to Non-DIF
64*	Pickup Related Other
Claims	
30*	Claims for Refund

Project Code	Description
809	C-Team
812	C-Team
814	C-Team
832	C-Team
848	C-Team
869	C-Team
880	C-Team
881	C-Team

Push Codes

Push Codes are a three digit code used when establishing AIMS controls (TC 424). Special Handling message codes used on request generate processing instructions on Form 5546. Push codes are 010, 019-041, and 121 (BMF Only). Special Handling messages are 042-049. Those not listed below are reserved for future use.

010	Related Control	Special Handling/Push
019	Automatic Return Classification Req.	Push
020	Delinquent Return	Push
021	Substitute for Return	Push
022*	Generate "Dummy/SFR" TC 150	Push
023*	Override Generate "Dummy/SFR" TC 150	Push
024	Closing Agreement	Push
025	Inadequate Records Notice	Push
026	Code Section 183 Issues	Push
027	Contribution Adj/Carryover	Push
028	Involuntary Conversion	Push
029	NOL Carryovers	Push
030	Investment Credit Carryovers	Push
031	Capital Loss Carryovers	Push
032	1120-S Revocations	Push
033	Reserved for ARDI (not valid until March (1994)	Push
034	Pers Res/Cap of Property (not valid until March 1994)	Push
035	Change in Accounting Method/Period	Push
036	Expenditures/Timber Asset Sale	Push
038	Audit Issue Message 038	Push
039	Audit Issue Message 039	Push
040	Memo, rulings, etc., on specific case	Push
041	Current Return Pick-Up	Push
042	Special Handling Message 042	Special Handling

9 Color Code for DLN

DLN list year can be determined by the color of the DLN as follows:

Color	DLN List Year	Example
Green	0 or 5	1990 or 1995
Purple	1 or 6	1991 or 1996
Red	2 or 7	1992 or 1997
Black	3 or 8	1988 or 1993
Blue	4 or 9	1989 or 1994

Note: The DLN color code is still in effect in those areas using the 13 digit numbering machine. In the areas using the new 14 digit numbering machine, the DLN color will always be black

10 Returns Processing Adjustment Blocking Series

Service center processing of taxpayer accounts for adjustment purposes must use the following blocking series to indicate the nature of the adjustment. The return must be associated with the subsequently generated IDRS transaction record unless the blocking series is specified as non-refile DLN. A complete list of blocking series, including other than adjustments, can be found in IRM 3(10)72 and 3(27)(68

IMF	Description
000-049	Adjustments with original return unless specified otherwise below.
050-070	Form 1040 Virgin Island (PSC) cover over process
100-129	Reserved.
150-179	Tax, Penalty, Interest, or freeze release without original return.
180-198	Tax, penalty, interest, or freeze release without original return. CP 55 generated. Not valid for MFTs 29 and 55.
199	Expired balance write-offs (TC 534/535) Non-refile DLN.
200-289	Forms 1040X processed by Document Perfection.
290-299	FORM 1040X Disaster Claims
300-309	Barred assessment. CP 55 generated. Valid for MFT 30 and 29.
310	Reserved
320-349	DATC, Non-refile DLN's Only
400-439	Excise Tax Fuel Claims with Form 843. Preassessment Refund only.
440-449	Disallowed claims with no filing requirements. Not valid for MFTs 29 and 55.
480-489	Form 6249 claim with Form 843. Non-refile DLN. Preassessment refund only.
490-499	Gasohol claim with Form 843. Non-refile DLN. Preassessment refund only.
500-519	URP (Timely, full paid) Adjustments (CP-2000)
520-539	Adjustments to Civil Penalty Modules. CP 55 generated for TC 290 blocked 530-539 (except if the prior DLN is 59X)
540-549	SFR Assessments (1st Notice)
550-589	URP (Other than timely, full paid) adjustments (CP-2000)
590-599	W-4 Civil Penalty Adjustments
600-619	URP (Timely, full paid) adjustments (Statutory Notices)
630-639	Reserved
640-649	SFR Assessments (Statutory Notice) 90-Day Letter Issued
650-679	URP (Other than timely) adjustments (Statutory Notice)
680-698	Sick Pay claims-Public Law 95-30.
700-739	Substantiated Math Error Protest with a TC 576 on the module.
740-769	Unsubstantiated Math Error Protest.
770-779	Adjustment to set math error deferred action on a module.
780-789	Adjustment without original return to set math error deferred action on module (CP 55 generated)
790-799	Technical Unit Adjustments
800-809	Offer in Compromise
900-909	Carryback Adjustments without original return (CP 55 generated).
910-919	Carryback adjustments below tolerance without original return--no CP 55 generated.
920-929	Carryback Adjustment with original return. (CP 55 not generated).
930-939	Reserved

IF	AND	THEN
(a) Taxpayer has a Form 1120 filing requirement but filed 1120S	Form 2553 has been filed	1 Document in Comments correct Form 1120 filing requirement 2 Enter History Code AJEC_CMT 3 Enter History Code RD90.25
	Form 2553 has not been filed	1 Demand filing of Form 1120 2 Secure a signed copy of return and instruct taxpayer to send it to the service center 3 Follow procedures in IRM 5532.2
(b) Taxpayer has a Form 1120S filing requirement but filed Form 1120		1 Demand filing of Form 1120S 2 Secure a signed copy of return and instruct taxpayer to send it to the service center 3 Follow procedures in IRM 5532.2

(4) Document in Comments the specific disposition of any credit balance if the closing action will be RD90 or RD91. The taxpayer must submit a signed no-liability return for the credit balance to be refunded. If the investigation reveals there is no tax due, but the taxpayer refuses to provide a signed return or a statement of no liability, enter in Comments: Transfer Credit Balance to Excess Collections—Do Not Refund. Enter the proper RD History and Closing Codes, and CMTmmdd.

5532.6 *(8-16-95)*
IRC 6020(b) Processing

5532.61 *(8-16-95)*
General Criteria

(1) BMF taxpayers who do not voluntarily file delinquent returns may be subject to the provisions of section 6020(b) of the Internal Revenue Code which grants the IRS authority to file specific BMF returns.

(2) The following BMF tax returns are eligible for preparation under IRC 6020(b):

(a) Form 940, Employers Annual Federal Unemployment Tax Return;

(b) Form 941, Employers Quarterly Federal Tax Return;

(c) Form 942, Employers Quarterly Tax Return for Household Employees (prior to 1995);

(d) Form 943, Employers Annual Return for Agricultural Employees;

(e) Form 2290, Federal Use Tax Return on Highway Motor Vehicles;

(f) Form 1065, U.S. Partnership Return of Income;

(g) Form 720, Quarterly Federal Excise Tax Return

(3) 6020(b) assessments will not be proposed on cases with any of the following characteristics:

(a) taxpayer in bankruptcy;

(b) federal, state, or local government agency (issuance code F, G or T);

(c) a return delinquency with an open balance due module.

(d) The projected aggregate tax liability is less than the amounts as listed in text 532:(1) of LEM V.

(4) IRC 6020(b) assessments will not be proposed unless there is positive indication that the taxpayer is liable for the period(s) in question. This indication would result from taxpayer contact, correspondence, or reliable third party information; e.g., state wage information, power of attorney, bookkeeper, etc.

(5) Usually, 6020(b) assessments will not be proposed against out of business entities but there may be exceptions;

(a) taxpayer is a locateable sole proprietor;

(b) taxpayer is a corporate entity whose officers can be identified and located;

(6) An LT 18 will be sent systemically on all new TDI issuances eligible for 6020(b) processing. There must be a minimum of four telephone attempts at taxpayer contact on cases that have not been resolved by the LT 18. If there is no telephone number, contact directory assistance. If directory assistance cannot provide a telephone number, reassign the case to I2 by entering History Code TOI2,,NPL.

(7) On all taxpayer contacts, demand filing of all delinquent returns and secure the necessary employment information form the person contacted. Document in the Comments section the following information:

(a) total wages, number of employees, and tax withheld, for each delinquent return (Forms 941, 940, 943, and 942 prior to 1995).

(b) names of states in which wages were paid (Form 940).

(c) number of partners in the partnership, their names, addresses, and Social Security numbers (Form 1065).

(d) type of truck, # of axles, gross weight of vehicle, and tax due (Form 2290).

(8) If the taxpayer contact has been made and 6020(b) is appropriate, Enter History Code TOSn,xx,6020(b), (n=the appropriate service center inventory), (xx is equal to the deadline date plus 25 days).

(9) If during taxpayer contact, it is determined that the taxpayer is not liable follow the procedures as outlined in IRM 5532.1.

(10) The 6020(b) assessment can be proposed, History Code TOSn,,6020(b), if the taxpayer cannot be contacted after the efforts made as required in (6) above and;

(a) there is positive indication that the taxpayer is still in business;

(b) the taxpayer was liable for the delinquent periods and;

(c) reliable employment information is available e.g., state wage information or LRA of the same MFT.

(11) If the case does not meet the criteria for 6020(b) assessment, follow procedures as indicated in IRM 5532.2:(2)(b).

(12) 6020(b) assessments may be proposed on entities with both 6020(b) eligible modules (941, 940, etc.) and non 6020(b) eligible modules (1120). The modules not subject to 6020(b) assessment will be transferred to the queue once the 6020(b) assessment is made on the eligible modules.

Station Name: NSH001MA2515321 Date: 3/18/2005 Time: 2:00:51 PM

AMDISA412-29-0551 MFT>30 TX-PRD>200012 NM-CTRL>FORD
PRIMARY-NAME>FORD,BARRY S JULIAN-DT>2005077
ASED>05/14/2007X OPNG-CRTN/TRANSFR-DT>09/25/2003
SOURCE-CD>24 NON-FILER EXAM-START-CYC>200308

DIF-REASON-CODE>R
ACTY-CD>532

STATUTE-XTRCTN-IND>0 PARTIAL-AGRMT-IND>0 TC-300-IND>1
PBC>298 SBC>00000 POD>309
EGC/DT>5112 05/21/2004 PRIOR-EGC/DT>5022 01/07/2004
CURRENT-STATUS-CD/DATE PRIOR-STATUS-CD/DATE
90 CLOSED 05/21/2004 51 MANUAL CASE TO CLOSE 04/30/2004
PROJ-CD>0312 PICF-CD>0
DISP-CD/DT>10 05/21/2004 CLS-PBC>298 XREF-DLN>29247142000004
RET-RECVD-DT>08/29/2003 DELQ-RET-IND>1 RET-PSTNG-YR>2003 UPDT-CD>Q PR-UPDT-CD>S
TC-424-CD>2

NM-LN-YR>1997 MASTER-FILE-NAME-LINE>BARRY S FORD
CONT-OF-PRIMARY-NAME>
STREET>1704 TRAWICK RD
CITY>DOTHAN STATE>AL ZIP>363057136
SC>29 OSC

Employee #7941153965 Page 001 of 002 PAGE 002